



ORLAND
UNIFIED SCHOOL DISTRICT

Original Budget Adoption



2015-2016

June 29, 2015

Superintendent: Dr. Ken Geisick

Chief Business Official: Karen Gosting

**Orland Joint Unified School District
2015-2016
Budget Narrative**

The OJUSD budget was developed and prepared based on reasonable assumptions provided by various resources such as the Governor's May Revise, School Services of California, and local administration.

Governor's May Revision improved the district's financial outlook by providing additional funding to work towards closing the gap between 2014-2015 funding levels and LCFF full implementation targets by 53.08% in 2015-2016. Since the beginning of the LCFF funding model in 2013-2014, progress of full implementation has reached almost 70% of the gap in 3 years. The Governor's original plan was to fully implement LCFF funding within an 8 year period.

Statutory cola for 2015-2016 is 1.02% which is only slightly higher than the .85% in 2014-2015 and lower than the 1.58% proposed in January.

The Governor also proposed one-time discretionary funding that will offset the district's outstanding mandated claims. The May revision suggested the amount per ADA could be in the \$601 per ADA range. The estimated amount for the district would be nearly \$1.3 million. However, the expectation is the legislature will lower the amount upon adoption of the Governor's budget. The district took a conservative approach and did not include the one-time revenue in the budget at this time.

Enrollment/Average Daily Attendance (ADA) funding for the district is based on the attendance factor of our students, measured through the last full month before April 15th. The reporting period is known as P2. The following enrollment/ADA projections were assumed.

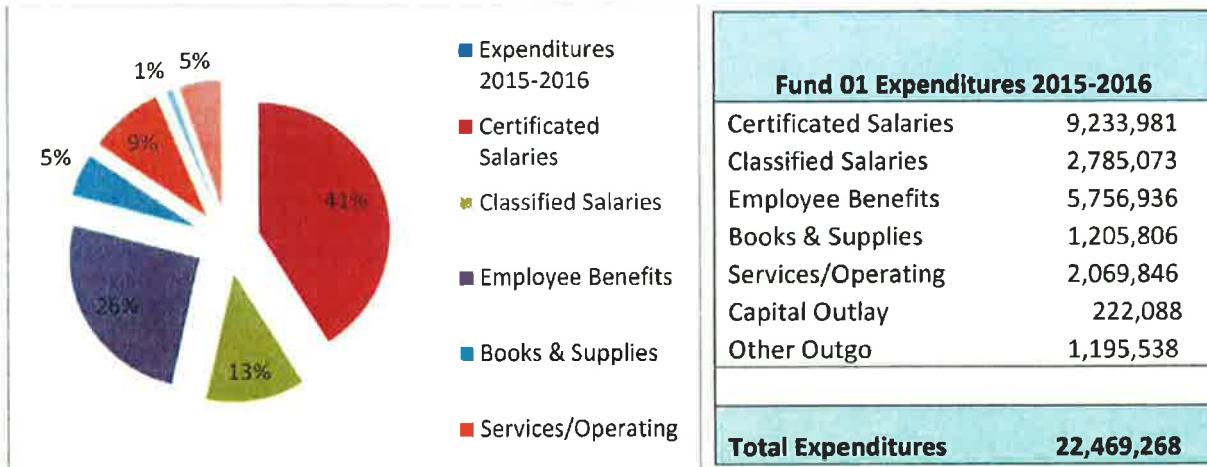
Current ADA Projections										Based on P2 ADA file 4/15/2015		
Grade Span	TK-3rd		4th - 6th		7th-8th		9th - 12th					
Avg Rate ADA	0.954		0.968		0.966		0.978		Enrl	ADA	%	
2014-2015	712	679.26	475	459.85	307	296.66	744	724.97	2,238	2,160.73	0.965	
Projected 2015-2016 Budget												
Grade Span	TK-3rd		4th - 6th		7th-8th		9th - 12th		Assumptions April 24, 2015			
Avg Rate ADA	0.950		0.961		0.960		0.967					
2015-2016	677	643.15	499	479.54	321	308.16	743	718.48	2,240	2,149.33	0.960	
2016-2017	673	639.35	514	493.95	309	296.64	722	698.17	2,218	2,128.12	0.959	

General Fund Revenues The district is funded by state, federal, and local resources. The district's largest source of revenue (89.1%) is LCFF which is comprised of state aid, educational protection act (temporary taxes) and local property tax. LCFF calculation is based on the higher amount of ADA in the current or prior year. Federal revenue equals 4.4%, Other State revenue 2.1%, and Other Local Revenue 4.4%. The following is a detailed list of the projected 2015-2016 revenues:

Revenue 2015-2016	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	20,137,937	Gov's revise increased gap by 53%
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	278,050	
Forest Reserve	Federal	0000	8260	19,000	Restored another year
Title I NCLB	Federal	3010	8290	462,103	
Carl Perkins CTE Program	Federal	3550	8290	22,468	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigr Ed	Federal	4201	8290	8,194	
Title III LEP	Federal	4203	8290	57,367	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Mandated Block Grant	State	0000	8550	80,566	
Mandated One Time	State	0000	8550	-	Est 1.3 million budget when received
Unrestricted Lottery	State	1100	8560	276,480	
Restricted Lottery	State	6300	8560	73,440	
California Clean Energy Jobs Act	State	6230	8590	-	
Ag Incentive Grant	State	7010	8590	14,490	
Medi-Cal	State Local Other	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	25,000	
Interagency Career Pathways Grant	Local Other	0000	8677	49,000	
Field Trips	Local Other	0000	8677	10,000	
Other Local Revenues	Local Other	0000	8699	42,500	
Other Transfer In from CTE & ROP (GCOE)	Local Other	0000	8782	104,876	
Special Education	Local Other	6500	8792	756,353	
Total Revenue				22,589,680	

See appendix A for multi-year revenue projections

General Fund Expenditures School districts are a service oriented business. Therefore, as expected the majority of the cost (80%) is salary and benefits related.



<i>Staffing</i> object codes (1000-2999)	2014-2015	2015-2016	Net
			Change
General Fund Staffing		FTE	
Certificated	108	118	10
Classified	63.3	67.7	4.4
Administration/Management/Confidential	19	19	0
Total FTE	190.3	204.7	14.4

Increased Staffing is due to supplemental and concentration funding that allowed the district to plan and support the goals of the Local Control Accountability Plan (LCAP). The goals are based on the foreseen needs of the district to improve student outcomes. The following positions were created to implement the goals.

Intervention Teachers	2.00
Behavioral Counselors	2.00
Psychologist/Counselor	1.00
OHS Special Education Teacher	1.00
OHS General Education Teacher	1.00
C.K. Price General Education Teachers	3.00
Special Programs Secretary	1.00
Technology Assistant	1.00
Instructional Aides	1.65
Yard Duty Pool	.75
Total Additional FTE	14.40

Status of Labor Agreements All units including non-represented staff have agreed to 4.5% salary increase as of July 1, 2015. The budget reflects the cost of the increase. Other adjustments for steps, coaching and extra duty pay have also been included in the budget.

Employee Statutory Benefits object codes (3101-3752) is comprised of State Retirement System (STRS), Public Employee Retirement System (PERS), Social Security (SS), Medicare (MC), Workers Compensation (WC) and Retiree Benefits (RB). The following chart provides the percentage additional cost of employee's salaries. Cost for 2015-1016 is \$1,946,104

2015-2016					
CERTIFICATED	Object	%	CLASSIFIED	Object	%
STRS	3101	10.73	PERS	3202	11.847
SS	3301	0.00	SS	3302	6.20
MC	3301	1.45	MC	3302	1.45
UI	3501	0.05	UI	3502	0.05
WC	3601	2.3097	WC	3602	2.3097
OPEB	3751	3.2134	OPEB	3752	3.2134
Total Certificated	17.7531		Total Classified	25.0701	

See appendix B for multi-year percentage projections

Employee Health Benefits (object codes 3401-3402, 3751-3752) the district is self-insured at this time. The district maximum contribution is \$17,018 per active and retired employees. Cost for 2015-2016 is \$3,810,832.

Books and Supplies object codes (4000-4999) Books and supplies account for 5% of expenditures. Items purchased such as textbooks, other instructional supplies, office supplies, custodial, maintenance, fuel, technology, all equipment under \$5,000.

Services and Other Operating Expenditures object codes (5000-5999) Services and other operating expenditures account for 9% of expenditures. Services and other operating expenditures covers a wide range of services and activities such as student events, transportation, utilities, liability insurance, legal fees, audit fees, professional development, travel-conferences, other professional and operational services.

Capital Outlay object codes (6000-6999) Accounts for 1% of expenditures. Cost associated \$222,088 for purchases or services that exceed \$5,000 to improve the district sites, buildings and equipment. The district is purchasing a man-lift and planned maintenance projects such as reroofing school sites, replacing sewer lines, reconstruction of Fairview front entrance, and repair gym showers at OHS.

Other Outgo object codes (70007499) accounts for 5% of expenditures. Cost associated are: transfer of ADA apportionments to GCOE, special education excess costs, debt service for golden handshakes and certificate of participation notes.

Budget and Multi-Year Financial Projections (MYFP) The development of the budget and Multi-Year Financial Projections are interrelated. First, the base year budget is developed by analyzing prior and current year revenue, expenditures and aligning the

financial information with the districts goals. The two subsequent year budgets are based on today's decisions for future budgets and will surely change as goals and assumptions change. The calculations are based on first prior year with the appropriate adjustments made to both revenue and expenditures. MYP's projections are only estimates and not forecasts.

Budget Certification, Cycle and Model Budget certification is the Board's acknowledgement of its review of the entire budget presentation. This includes State SACS forms for all funds, supplemental forms, Multi-Year Financial Projections and Criteria and Standards Review. Any state standard "Not Met" is address with an explanation as to why the district did not meet the standard criteria.

- Governor's Budget will be adopted after the acceptance of the district's budget.
The district assumes a 45-day budget revision will be in order.
- Adjustments to the budget should and will be made throughout the fiscal year.

Summary

The district's fiscal outlook is the best it has seen in many years. State funding is near full implementation. What this means for school districts is stability verses volatility.

Revenue stability also means subsequent years funding will level off and districts will rely on strictly on ADA and cola increases, but expenditures will continue to grow. More likely than not a recession will cycle around once again at some point so planning is critical to survival of the next recession. SSC said it best "The cause of most school district insolvencies can be traced to a bad financial decision made during prosperous times that came back to bite the district during lean financial times, so caution is key."

ORLAND JOINT UNIFIED SCHOOL DISTRICT MYP REVENUE 2015-2016					
2015-2016	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	20,137,937	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	278,050	
Forest Reserve	Federal	0000	8260	18,000	
Title I NCLB	Federal	3010	8290	462,103	
Carl Perkins CTE Program	Federal	3550	8290	22,468	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigr Ed	Federal	4201	8290	8,194	
Title III LEP	Federal	4203	8290	57,367	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Mandated Block Grant	State	0000	8550	80,566	
Mandated One Time	State	0000	8550	-	Est 1.3 million budget when received
Unrestricted Lottery	State	1100	8560	276,480	
Restricted Lottery	State	6300	8560	73,440	
California Clean Energy Jobs Act	State	6230	8590	-	
Ag Incentive Grant	State	7010	8590	14,490	
Medi-Cal	State	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	25,000	
Interagency Career Pathways Grant	Local Other	0000	8677	49,000	
Field Trips	Local Other	0000	8677	10,000	
Other Local Revenues	Local Other	0000	8699	42,500	
Other Transfer In from CTE & ROP (GCOE)	Local Other	0000	8782	104,876	
Special Education	Local Other	6500	8792	756,353	
Total Revenue				22,589,680	Increase (Decrease) in Revenue

2016-2017	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	21,135,777	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	278,050	
Forest Reserve	Federal	0000	8260	18,000	
Title I NCLB	Federal	3010	8290	462,103	
Carl Perkins CTE Program	Federal	3550	8290	22,468	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigrant Ed	Federal	4201	8290	8,194	
Title III ESEA (LEP)	Federal	4203	8290	57,367	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Mandated Block Grant	State	0000	8550	80,299	
Unrestricted Lottery	State	1100	8560	275,072	
Restricted Lottery	State	6300	8560	73,066	
California Clean Energy Jobs Act	State	6230	8590	-	
Ag Incentive Grant	State	7010	8590	21,956	
Medi-Cal	State	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	25,000	
Interagency Career Pathways Grant	Local Other	0000	8677	11,000	
Field Trips	Local Other	0000	8677	10,000	
Other Local Revenues	Local Other	0000	8699	42,500	
Other Transfer In from GCOE (ROP)	Local Other	0000	8782	52,000	
Special Education	Local Other	6500	8792	756,353	
Total Revenue				23,501,561	Increase (Decrease) in Revenue

2017-2018	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	21,777,553	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	278,050	
Forest Reserve	Federal	0000	8260	18,000	
Other Federal (Inter Bacc Test Fee)	Federal	0000	8290	2,072	
Title I NCLB	Federal	3010	8290	462,103	
Carl Perkins Career & Tech Ed	Federal	3550	8290	22,468	
Title II Improving Teacher Quality	Federal	4035	8290	100,248	
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	
Title III Immigrant Ed	Federal	4201	8290	8,194	
Title III ESEA (LEP)	Federal	4203	8290	57,367	
Mandated Block Grant	State	0000	8550	79,136	
Mandated One Time	State	0000	8550	-	
Unrestricted Lottery	State	1100	8560	272,384	
Restricted Lottery	State	6300	8560	72,352	
Medi-Cal	State	9000	8590	20,000	
California Clean Energy Jobs Act	State	6230	8590	-	
Ag Incentive Grant	State	7010	8590	21,956	
Medi-Cal	State	9000	8590	10,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	25,000	
Interagency Career Pathways Grant	Local Other	0000	8677	5,000	
Field Trips	Local Other	0000	8677	10,000	
Other Local Revenues	Local Other	0000	8699	42,500	
Other Transfer In from GCOE (ROP)	Local Other	0000	8782	52,000	
Special Education	Local Other	6500	8792	756,353	
Total Revenue				24,142,272	Increase (Decrease) in Revenue

Orland Unified School
STATUTORY BENEFITS RATES
2015-2016 Statutory Benefits Assumptions

2015-2016						
CERTIFICATED	Object	%		CLASSIFIED	Object	%
STRS	3101	10.73		PERS	3202	11.847
SS	3301	0.00		SS	3302	6.20
MC	3301	1.45		MC	3302	1.45
UI	3501	0.05		UI	3502	0.05
WC	3601	2.3097		WC	3602	2.3097
OPEB	3751	3.2134		OPEB	3752	3.2134
Total Certificated		17.7531		Total Classified		25.0701
		1.98 >				

2016-2017						
CERTIFICATED	Object	%		CLASSIFIED	Object	%
STRS	3101	12.58		PERS	3202	15.00
SS	3301	0.00		SS	3302	6.20
MC	3301	1.45		MC	3302	1.45
UI	3501	0.05		UI	3502	0.05
WC	3601	2.379		WC	3602	2.379
OPEB	3751	3.2134		OPEB	3752	3.2134
Total Certificated		19.6724		Total Classified		28.2924
		1.9193				

2017-2018						
CERTIFICATED	Object	%		CLASSIFIED	Object	%
STRS	3101	14.43		PERS	3202	16.60
SS	3301	0		SS	3302	6.20
MC	3301	1.45		MC	3302	1.45
UI	3501	0.05		UI	3502	0.05
WC	3601	2.4504		WC	3602	2.4504
OPEB	3751	3.2134		OPEB	3752	3.2134
Total Certificated		21.5938		Total Classified		29.9638

GENERAL FUND

Description	Resource Codes	2014-15 Estimated Actuals			2015-16 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES								
1) LCFF Sources	8010-8099	17,021,097.99	0.00	17,021,097.99	20,137,937.00	0.00	20,137,937.00	18.3%
2) Federal Revenue	8100-8299	2,072.00	990,917.71	992,989.71	21,072.00	967,966.00	989,038.00	-0.4%
3) Other State Revenue	8300-8599	523,227.30	129,188.23	652,415.53	357,046.00	107,930.00	464,976.00	-28.7%
4) Other Local Revenue	8600-8799	364,842.95	616,606.00	981,448.95	241,376.00	756,353.00	997,729.00	1.7%
5) TOTAL, REVENUES		17,911,240.24	1,736,711.94	19,647,952.18	20,757,431.00	1,832,249.00	22,589,680.00	15.0%
B. EXPENDITURES								
1) Certified Salaries	1000-1999	7,093,985.72	1,074,824.05	8,168,819.77	8,221,631.00	1,012,350.00	9,233,981.00	13.0%
2) Classified Salaries	2000-2998	1,573,517.07	998,553.76	2,572,070.83	2,371,355.50	413,717.50	2,785,073.00	6.3%
3) Employee Benefits	3000-3999	3,750,168.32	1,004,621.35	4,754,789.67	4,970,546.39	786,390.02	5,756,936.41	21.1%
4) Books and Supplies	4000-4999	509,106.73	467,808.31	976,915.04	987,533.00	208,273.00	1,205,806.00	23.4%
5) Services and Other Operating Expenditures	5000-5999	2,293,172.01	252,518.57	2,545,690.58	1,561,762.14	508,083.74	2,069,845.88	-18.7%
6) Capital Outlay	6000-6999	64,900.00	14,999.00	79,899.00	0.00	222,088.00	222,088.00	178.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	341,787.05	0.00	341,787.05	570,931.00	624,607.00	1,195,538.00	249.8%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(78,088.28)	71,439.52	(6,648.76)	(9,202.97)	9,202.97	0.00	-100.0%
9) TOTAL, EXPENDITURES		15,548,548.62	3,884,774.56	19,433,323.18	18,664,556.06	3,784,712.23	22,469,268.29	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		2,362,691.62	(2,148,062.62)	214,629.00	2,072,874.94	(1,952,463.23)	120,411.71	-43.9%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	8980-8999	(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%
3) Contributions		(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		519,782.20	(295,248.26)	224,533.94	40,959.44	79,452.27	120,411.71	-46.4%
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	212,608.25	423,257.98	635,866.23	669,268.98	191,131.19	860,400.17	35.3%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
d) Other Restatements	9795	212,608.25	423,257.98	635,866.23	669,268.98	191,131.19	860,400.17	35.3%
e) Adjusted Beginning Balance (F1c + F1d)								
2) Ending Balance, June 30 (E + F1e)		149,466.78	486,379.45	635,866.23	669,268.98	191,131.19	860,400.17	35.3%
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash	9711	3,657.52	0.00	3,657.52	0.00	0.00	0.00	-100.0%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	9713	809.64	0.00	809.64	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	191,131.49	191,131.49	0.00	270,583.76	270,583.76	41.6%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned	9780	50,518.96	0.00	50,518.96	36,061.37	0.00	36,061.37	-28.6%
Other Assignments	9780	50,518.96	0.00	50,518.96	36,061.37	0.00	36,061.37	-28.6%
Student Instructional Materials	1100	9780		35,379.94		35,379.94		
Subsequent Year >	1400	9780		681.43		681.43		
Student Instructional Supplies	1100	9780		50,518.96				
e) Unsigned/unappropriated	9789	582,999.70	0.00	582,999.70	674,167.05	0.00	674,167.05	15.6%
Reserve for Economic Uncertainties		31,283.16	(0.30)	31,282.86	0.00	(0.30)	(0.30)	-100.0%
Unassigned/Unappropriated Amount	9790							

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash			3,983,815.02	(1,537,112.97)	2,446,702.05			
a) in County Treasury			9110	0.00	0.00	0.00		
1) Fair Value Adjustment to Cash in County Treasury			9111	0.00	0.00	0.00		
b) in Banks			9120	1,000.00	0.00	1,000.00		
c) in Revolving Fund			9130	3,657.52	0.00	3,657.52		
d) with Fiscal Agent			9135	0.00	0.00	0.00		
e) collections awaiting deposit			9140	29,101.16	2,361.43	31,462.59		
2) Investments			9150	0.00	0.00	0.00		
3) Accounts Receivable			9200	119,848.14	41,352.00	161,200.14		
4) Due from Grantor Government			9250	0.00	0.00	0.00		
5) Due from Other Funds			9310	59,042.38	0.00	59,042.38		
6) Stores			9320	0.00	0.00	0.00		
7) Prepaid Expenditures			9330	809.64	0.00	809.64		
8) Other Current Assets			9340	0.00	0.00	0.00		
9) TOTAL ASSETS				4,197,273.86	(11,493,399.54)	2,703,874.32		
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources			9490	0.00	0.00	0.00		
2) TOTAL DEFERRED OUTFLOWS				0.00	0.00	0.00		
I. LIABILITIES								
1) Accounts Payable			9500	169,559.54	58.12	170,144.66		
2) Due to Grantor Governments			9550	0.00	0.00	0.00		
3) Due to Other Funds			9610	15,523.00	0.00	15,523.00		
4) Current Loans			9640	0.00	0.00	0.00		
5) Unearned Revenue			9650	0.00	5,324.71	5,324.71		
6) TOTAL LIABILITIES				185,082.54	5,909.83	190,992.37		
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources			9690	0.00	0.00	0.00		
2) TOTAL DEFERRED INFLOWS				0.00	0.00	0.00		
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	2014-15 Estimated Actuals			2015-16 Budget		
		Object Codes (A)	Unrestricted Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
		4,012,191.32	(1,499,309.37)	2,512,881.95			

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	10,129,537.00	0.00	10,129,537.00	13,176,174.00	0.00	13,176,174.00
Education Protection Account State Aid - Current Year		8012	2,586,025.00	0.00	2,586,025.00	2,718,626.00	0.00	2,718,626.00
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions								
Homeowners' Exemptions		8021	54,170.00	0.00	54,170.00	54,170.00	0.00	54,170.00
Timber Yield Tax		8022	1,911.09	0.00	1,911.09	1,911.09	0.00	1,911.09
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00
County & District Taxes Secured Roll Taxes		8041	4,349,043.00	0.00	4,349,043.00	4,349,043.00	0.00	4,349,043.00
Unsecured Roll Taxes		8042	227,028.00	0.00	227,028.00	227,028.00	0.00	227,028.00
Prior Years' Taxes		8043	203,145.16	0.00	203,145.16	0.00	0.00	-100.0%
Supplemental Taxes		8044	34,833.74	0.00	34,833.74	34,833.74	0.00	34,833.74
Education Revenue Augmentation Fund (ERAF)		8045	(419,663.00)	0.00	(419,663.00)	(334,420.83)	0.00	(334,420.83)
Community Redevelopment Funds (SB 617/639/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00
Less: Non-LCFF (50%) Adjustment								
Subtotal. LCFF Sources			17,166,029.99	0.00	17,166,029.99	20,227,365.00	0.00	20,227,365.00
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	All Other	8096	(144,932.00)	0.00	(144,932.00)	(89,428.00)	0.00	(89,428.00)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,021,097.99		0.00	17,021,097.99	20,137,937.00	0.00	20,137,937.00
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	262,397.00	262,397.00	0.00	278,050.00	278,050.00	6.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	19,000.00	0.00	19,000.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		3010	8290	500,707.71	500,707.71	462,103.00	462,103.00	462,103.00	-7.7%
NCLB: Title I, Part D, Local Delinquent Programs		3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		4035	8290	100,248.00	100,248.00	100,248.00	100,248.00	100,248.00	0.0%
NCLB: Title III, Immigrant Education Program		4201	8290	8,194.00	8,194.00	8,194.00	8,194.00	8,194.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund Cols. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
NCLB: Title II, Limited English Proficient (LEP) Student Program	4203	8290		57,367.00	57,367.00		57,367.00	57,367.00 0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (FCSGP)	4610	8290		0.00	0.00		0.00	0.00 0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		39,536.00	39,536.00		39,536.00	39,536.00 0.0%
Vocational and Applied Technology Education	3500-3699	8290		22,468.00	22,468.00		22,468.00	22,468.00 0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00 0.0%
All Other Federal Revenue	All Other	8290		2,072.00	2,072.00		2,072.00	2,072.00 0.0%
TOTAL FEDERAL REVENUE			2,072.00	990,917.71	992,989.71	21,072.00	967,966.00	989,038.00 -0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROCP Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00 0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00 0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00 0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00 0.0%
All Other State Apportionments - Current Year	All Other	8311		0.00	0.00		0.00	0.00 0.0%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00 0.0%
Child Nutrition Programs	8520	0.00		0.00	0.00		0.00	0.00 0.0%
Mandated Costs Reimbursements	8550	220,674.00		220,674.00	80,566.00		0.00	80,566.00 -63.5%
Lottery - Unrestricted and Instructional Materials	8560	289,199.30	85,232.23	374,431.53	276,480.00	73,440.00		349,920.00 -6.5%
Tax Relief Subventions								
Restricted Levies - Other	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Homeowners' Exemptions	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Other Subventions/In-Lieu Taxes								
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
School Based Coordination Program	7250	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
After School Education and Safety (ASES)	6010	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Charter School Facility Grant	6030	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0%

Description	Resource Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.0% 0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.0% 0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.0% 0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.0% 0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.0% 0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.0% 0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.0% 0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.0% 0.0%
All Other State Revenue	All Other	8590	13,354.00	43,956.00	57,310.00	0.00	34,490.00	-39.8% -28.7%
TOTAL, OTHER STATE REVENUE		523,227.30	129,183.23	652,415.53	357,046.00	107,930.00	464,976.00	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund G.O. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies	8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll	8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
Non-Ad Valorem Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
Community Redevelopment Funds								
Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from								
Delinquent Non-LCFF								
Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
Leases and Rentals	8650	40,625.00	0.00	40,625.00	10,000.00	0.00	10,000.00	-75.4%
Interest								
Interest	8660	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value								
of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
Transportation Fees From Individuals								
Interagency Services	8677	61,500.00	0.00	61,500.00	59,000.00	0.00	59,000.00	-4.1%
Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
Other Local Revenue								
Plus: Misc Funds Non-LCFF	8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals		2015-16 Budget	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)
(50%) Adjustment		8691	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00
All Other Local Revenue	8699	66,263.95	0.00	66,263.95	42,500.00	0.00
Tuition	8710		0.00	0.00	0.00	0.00
All Other Transfers In	8781-8783	171,454.00	0.00	171,454.00	104,876.00	0.00
Transfers of Apportionments						-38.8%
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00
From Districts or Charter Schools	6500	8792	616,606.00	616,606.00	756,353.00	22.7%
From County Offices	6500	8793	0.00	0.00	0.00	0.00
From JPAs	6360	8791	0.00	0.00	0.00	0.00
ROCP Transfers	6360	8792	0.00	0.00	0.00	0.00
From Districts or Charter Schools	6360	8793	0.00	0.00	0.00	0.00
From County Offices	6360	8791	0.00	0.00	0.00	0.00
From JPAs	6360	8792	0.00	0.00	0.00	0.00
Other Transfers of Apportionments						0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00
From County Offices	All Other	8792	0.00	0.00	0.00	0.00
From JPAs	All Other	8793	0.00	0.00	0.00	0.00
All Other Transfers In from All Others	All Other	8799	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			364,842.95	616,606.00	981,448.95	241,376.00
TOTAL, REVENUES			17,911,240.24	1,736,711.94	19,647,952.18	20,757,431.00
						15.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund Col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100	6,015,581.38	843,619.43	6,859,200.81	6,703,823.00	886,239.00	7,590,062.00	10.7%	
Certificated Pupil Support Salaries	1200	226,692.49	231,214.62	457,907.11	569,707.00	126,111.00	695,818.00	52.0%	
Certificated Supervisors' and Administrators' Salaries	1300	851,711.85	0.00	851,711.85	948,101.00	0.00	948,101.00	11.3%	
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL CERTIFICATED SALARIES		7,093,985.72	1,074,834.05	8,168,819.77	8,221,631.00	1,012,350.00	9,233,981.00	13.0%	
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	246,111.67	408,309.06	654,420.73	520,375.50	205,924.50	726,300.00	11.0%	
Classified Support Salaries	2200	365,181.64	544,796.70	909,978.34	873,497.00	79,965.00	953,462.00	4.8%	
Classified Supervisors' and Administrators' Salaries	2300	274,761.40	45,448.00	320,209.40	275,106.00	95,936.00	371,042.00	15.9%	
Clerical, Technical and Office Salaries	2400	495,027.08	0.00	495,027.08	529,924.00	31,892.00	561,816.00	13.5%	
Other Classified Salaries	2900	192,435.28	0.00	192,435.28	172,453.00	0.00	172,453.00	-10.4%	
TOTAL CLASSIFIED SALARIES		1,573,517.07	998,553.76	2,572,070.83	2,371,355.50	413,717.50	2,785,073.00	8.3%	
EMPLOYEE BENEFITS									
STRS	3101-3102	611,303.46	92,076.72	703,380.18	870,622.40	108,624.65	979,247.05	39.2%	
PERS	3201-3202	191,350.09	109,175.88	300,525.97	279,428.41	49,013.00	328,441.41	9.3%	
OASDI/Medicare/Alternative	3301-3302	220,276.11	86,265.89	306,542.00	308,660.50	46,328.75	354,989.25	15.8%	
Health and Welfare Benefits	3401-3402	2,170,832.68	610,736.16	2,781,568.84	2,924,699.00	502,845.00	3,427,544.00	23.2%	
Unemployment Insurance	3501-3502	4,371.31	985.39	5,356.70	5,270.16	715.50	5,985.66	11.7%	
Workers' Compensation	3601-3602	194,235.65	42,544.08	236,779.73	244,404.39	33,036.55	277,440.94	17.2%	
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Active Employees	3751-3752	314,327.67	62,837.23	377,164.90	337,461.53	45,826.57	383,288.10	1.6%	
Other Employee Benefits	3901-3902	43,471.35	0.00	43,471.35	0.00	0.00	0.00	-100.0%	
TOTAL EMPLOYEE BENEFITS		3,750,168.32	1,004,621.35	4,754,789.67	4,970,546.39	786,390.02	5,756,936.41	21.1%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	2,189.03	48,898.23	51,087.26	106,179.00	0.00	106,179.00	107.8%	
Books and Other Reference Materials	4200	4,197.61	18,668.11	22,885.72	40,176.00	12,000.00	52,176.00	128.0%	
Materials and Supplies	4300	378,834.57	218,876.46	597,711.03	446,750.00	118,264.52	565,014.52	-5.5%	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals		2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
Noncapitalized Equipment		4400	123,885.52	181,345.51	305,231.03	404,428.00	78,008.48 58.1%
Food		4700	0.00	0.00	0.00	0.00	0.00 0.0%
TOTAL, BOOKS AND SUPPLIES			509,106.73	467,808.31	976,915.04	997,533.00	208,273.00 1,205,806.00 23.4%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00 0.0%
Travel and Conferences		5200	17,768.09	46,952.47	64,720.56	63,952.35	188,570.81 252,523.16 290.2%
Dues and Memberships		5300	15,360.00	1,675.00	17,035.00	21,525.00	1,675.00 23,200.00 36.2%
Insurance		5400 - 5450	127,088.50	0.00	127,088.50	152,500.00	0.00 152,500.00 20.0%
Operations and Housekeeping Services		5500	511,541.00	0.00	511,541.00	514,000.00	0.00 514,000.00 0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,921.56	4,874.99	230,796.55	169,392.66	105,000.00 274,892.66 19.1%
Transfers of Direct Costs		5710	(35,827.01)	29,827.01	(6,000.00)	0.00	0.00 0.00 -100.0%
Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures		5750	0.00	0.00	0.00	0.00	0.00 0.0% 0.0%
Communications		5800	1,365,354.76	168,889.10	1,534,043.86	561,572.13	212,837.93 774,410.06 -49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	65,965.11	50.00	66,465.11	78,320.00	0.00 78,320.00 17.8%
		2,293,172.01	252,518.57	2,545,690.58	1,561,762.14	508,083.74	2,069,845.88 -18.7%

Definition	Resource Categories	Object Codes	2014-15 Estimated Actuals		2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund Col. A + 2 (C)	Unrestricted (D)	
CAPITAL OUTLAY							
Land		6100	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,900.00	0.00	4,900.00	0.00	52,000.00
Buildings and Improvements of Buildings		6200	60,000.00	14,999.00	74,999.00	0.00	170,088.00
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,900.00	14,999.00	79,899.00	0.00	222,088.00
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	60,890.00	0.00	60,890.00	68,201.00	624,607.00
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs							
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.0%
To JPAs							
Special Education SELPA Transfers of Apportionments		6500	7221	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		6500	7222	0.00	0.00	0.00	0.0%
To County Offices		6500	7223	0.00	0.00	0.00	0.0%
To JPAs							
ROCP Transfers of Apportionments		6360	7221	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		6360	7222	0.00	0.00	0.00	0.0%
To County Offices		6360	7223	0.00	0.00	0.00	0.0%
To JPAs							
Other Transfers of Apportionments	All Other	7221-7223	181,839.00	0.00	181,839.00	255,752.00	255,752.00
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals		2015-16 Budget		% Diff Column: C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	12,135.05	0.00	12,135.05	29,637.00	0.00	29,637.00
Debt Service - Interest		7439	86,923.00	0.00	86,923.00	217,341.00	0.00	217,341.00
Other Debt Service - Principal			341,787.05	0.00	341,787.05	570,931.00	624,607.00	1,195,538.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)								249.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(78,088.28)	71,439.52	(6,648.76)	(9,202.97)	9,202.97	0.00
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(78,088.28)	71,439.52	(6,648.76)	(9,202.97)	9,202.97	0.00
TOTAL, EXPENDITURES			15,548,548.62	3,884,774.56	19,433,323.18	18,684,556.06	3,784,712.23	22,469,268.29
								15.6%

Description	Resource Code	Object Codes	2014-15 Estimated Actuals		2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund Col. A + B (C)	Unrestricted (D)	
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
Sources	8931	0.00	0.00	0.00	0.00	0.00	0.0%
State Apportionments							
Emergency Apportionments							
Proceeds	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund Ex. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	3980	(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)								

Description	Function Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
		Object Codes (A)	Restricted (B)	Total Fund col. A + R (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES								
1) LCFF Sources	8010-8099	17,021,097.99	0.00	17,021,097.99	20,137,937.00	0.00	20,137,937.00	18.3%
2) Federal Revenue	8100-8299	2,072.00	990,911.71	992,989.71	21,072.00	967,966.00	989,038.00	-0.4%
3) Other State Revenue	3300-8599	523,227.30	129,188.23	652,415.53	357,046.00	107,930.00	464,976.00	-28.7%
4) Other Local Revenue	8600-8799	364,842.95	616,606.00	981,448.95	241,376.00	756,353.00	997,729.00	1.7%
5) TOTAL, REVENUES		17,911,240.24	1,736,711.94	19,647,952.18	20,757,431.00	1,832,249.00	22,589,680.00	15.0%
B. EXPENDITURES (Objects 1000-7999)								
1) Instruction	1000-1999	9,659,615.85	2,481,500.50	12,141,116.35	11,280,038.85	2,217,513.76	13,497,552.61	11.2%
2) Instruction - Related Services	2000-2999	1,949,280.29	40,467.44	1,989,747.73	2,079,928.76	81,663.52	2,161,592.28	8.6%
3) Pupil Services	3000-3999	797,717.99	350,069.40	1,147,787.39	1,138,807.50	178,484.98	1,317,292.48	14.8%
4) Ancillary Services	4000-4999	150,991.68	0.00	150,991.68	202,326.86	0.00	202,326.86	34.0%
5) Community Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	1,535,795.95	71,439.52	1,607,235.47	1,818,312.43	9,202.97	1,827,515.40	13.7%
8) Plant Services	8000-8999	942,490.70	941,297.70	1,883,788.40	1,594,210.66	673,240.00	2,267,450.66	20.4%
9) Other Orgo	9000-9999	512,656.16	0.00	512,656.16	570,931.00	624,607.00	1,195,538.00	133.2%
10) TOTAL, EXPENDITURES		15,548,548.62	3,884,774.56	19,433,323.18	18,684,556.06	3,784,712.23	22,469,268.29	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)								
D. OTHER FINANCING SOURCES/USES		2,362,691.62	(2,148,062.62)	214,629.00	2,072,874.94	(1,952,463.23)	120,411.71	-43.9%
1) Interfund Transfers	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
3) Contributions	8980-8999	(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,842,909.42)	1,852,814.36	9,904.94	(2,031,915.50)	2,031,915.50	0.00	-100.0%

Description	Object Codes	Function Codes	2014-15 Estimated Actuals		2015-16 Budget		% Diff Column C & F
			Total Fund Col. A + B (A)	Restricted (B)	Unrestricted (C)	Restricted (D)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			519,782.20	(295,248.26)	224,533.94	40,959.44	79,452.27
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	212,308.26	233,257.98	635,866.23	636,268.98	191,131.10	860,400.17
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)	9795	212,608.25	423,257.98	635,866.23	639,268.98	191,131.19	860,400.17
d) Other Restatements	(63,121.47)	63,121.47		0.00	0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)	149,486.78	486,379.45	635,866.23	669,268.98	191,131.19	860,400.17	35.3%
2) Ending Balance, June 30 (E + F1e)	669,268.98	191,131.19	860,400.17	710,228.42	270,583.46	980,811.88	14.0%
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	3,657.52	0.00	3,657.52	0.00	0.00	-100.0%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	9713	809.64	0.00	809.64	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	191,131.49	0.00	270,583.76	270,583.76	41.6%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments (by Resource/Object)	9780	50,518.96	0.00	50,518.96	36,061.37	0.00	36,061.37
Student Instructional Materials	9780			35,379.94		35,379.94	
Subsequent Year >	9780			681.43		681.43	
Student Instructional Supplies	9780						
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	582,999.70	0.00	582,999.70	674,167.05	0.00	674,167.05
Unassigned/Unappropriated Amount	9790	31,283.16	(0.30)	31,283.86	0.00	(0.30)	(0.30)

MULTI-YEAR PROJECTIONS

Description	Object Codes	2015-16 Budget (Form 01) (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	20,137,937.00	4.96%	21,135,777.00	3.04%	21,777,553.00
2. Federal Revenues	8100-8299	21,072.00	-2.37%	20,572.00	-2.43%	20,072.00
3. Other State Revenues	8300-8599	357,046.00	-0.47%	355,371.00	-1.08%	351,520.00
4. Other Local Revenues	8600-8799	241,376.00	-37.65%	150,500.00	2.66%	154,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,031,915.50)	-1.18%	(2,007,929.09)	4.44%	(2,097,114.36)
6. Total (Sum lines A1 thru A5c)		18,725,515.50	4.96%	19,654,290.91	2.81%	20,206,530.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,221,631.00		8,386,063.62
b. Step & Column Adjustment				164,432.62		167,721.27
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,221,631.00	2.00%	8,386,063.62	2.00%	8,553,784.89
2. Classified Salaries						
a. Base Salaries				2,371,355.50		2,455,064.35
b. Step & Column Adjustment				47,427.11		48,375.65
c. Cost-of-Living Adjustment				36,281.74		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,371,355.50	3.53%	2,455,064.35	1.97%	2,503,440.00
3. Employee Benefits	3000-3999	4,970,546.39	1.60%	5,050,074.74	2.48%	5,175,316.59
4. Books and Supplies	4000-4999	997,533.00	-8.59%	911,893.53	2.48%	934,508.49
5. Services and Other Operating Expenditures	5000-5999	1,561,762.14	1.60%	1,586,750.33	2.48%	1,626,101.74
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	570,931.00	1.60%	580,065.90	2.48%	594,451.53
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,202.97)	1.60%	(9,350.22)	2.48%	(9,582.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	422,715.54	3.04%	435,551.06
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				250,000.00		350,000.00
11. Total (Sum lines B1 thru B10)		18,684,556.06	5.08%	19,633,277.79	2.70%	20,163,572.19
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		40,959.44		21,013.12		42,958.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		669,268.98		710,228.42		731,241.54
2. Ending Fund Balance (Sum lines C and D1)		710,228.42		731,241.54		774,199.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		4,000.00		4,000.00
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	36,061.37		22,825.10		47,220.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	674,167.05		704,416.44		722,979.41
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		710,228.42		731,241.54		774,199.99

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. F-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	674,167.05		704,416.44		722,979.41
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		674,167.05		704,416.44		722,979.41
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.						
OTHER Adjustment is reserve for potential additional positions (Speech Therapists/Technology Aids) and buying down debt						

Description	Object Codes	2015-16 Budget (Form 01) (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%	
2. Federal Revenues	8100-8299	967,966.00	0.00%	967,966.00	0.00%	967,966.00
3. Other State Revenues	8300-8599	107,930.00	6.57%	115,022.00	-0.62%	114,308.00
4. Other Local Revenues	8600-8799	756,353.00	0.00%	756,353.00	0.00%	756,353.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	2,031,915.50	-1.18%	2,007,929.09	4.44%	2,097,114.36
6. Total (Sum lines A1 thru A5c)		3,864,164.50	-0.44%	3,847,270.09	2.30%	3,935,741.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,012,350.00		1,032,597.00
b. Step & Column Adjustment				20,247.00		20,651.94
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,012,350.00	2.00%	1,032,597.00	2.00%	1,053,248.94
2. Classified Salaries						
a. Base Salaries				413,717.50		421,991.85
b. Step & Column Adjustment				8,274.35		8,439.84
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	413,717.50	2.00%	421,991.85	2.00%	430,431.69
3. Employee Benefits	3000-3999	786,390.02	1.60%	798,972.26	2.48%	818,786.77
4. Books and Supplies	4000-4999	208,273.00	1.60%	211,605.37	2.48%	216,853.18
5. Services and Other Operating Expenditures	5000-5999	508,083.74	0.87%	512,511.27	2.49%	525,262.54
6. Capital Outlay	6000-6999	222,088.00	1.60%	225,641.41	2.48%	231,237.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,607.00	1.60%	634,600.71	2.48%	650,338.81
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,202.97	1.60%	9,350.22	2.48%	9,582.11
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,784,712.23	1.65%	3,847,270.09	2.30%	3,935,741.36
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		79,452.27		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		191,131.19		270,583.46		270,583.46
2. Ending Fund Balance (Sum lines C and D1)		270,583.46		270,583.46		270,583.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,823.73		5,823.73
b. Restricted	9740	270,583.76		264,759.73		264,759.73
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	(0.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		270,583.46		270,583.46		270,583.46

Description	Object Codes	2015-16 Budget (Form 01) (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	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (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	20,137,937.00	4.96%	21,135,777.00	3.04%	21,777,553.00
2. Federal Revenues	8100-8299	989,038.00	-0.05%	988,538.00	-0.05%	988,038.00
3. Other State Revenues	8300-8599	464,976.00	1.17%	470,393.00	-0.97%	465,828.00
4. Other Local Revenues	8600-8799	997,729.00	-9.11%	906,853.00	0.44%	910,853.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		22,589,680.00	4.04%	23,501,561.00	2.73%	24,142,272.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				9,233,981.00		9,418,660.62
a. Base Salaries				184,679.62		188,373.21
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,233,981.00	2.00%	9,607,033.83
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999					
2. Classified Salaries				2,785,073.00		2,877,056.20
a. Base Salaries				55,701.46		56,815.49
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				36,281.74		0.00
d. Other Adjustments				2,785,073.00	3.30%	2,933,871.69
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999					
3. Employee Benefits	3000-3999	5,756,936.41	1.60%	5,849,047.00	2.48%	5,994,103.36
4. Books and Supplies	4000-4999	1,205,806.00	-6.83%	1,123,498.90	2.48%	1,151,361.67
5. Services and Other Operating Expenditures	5000-5999	2,069,845.88	1.42%	2,099,261.60	2.48%	2,151,364.28
6. Capital Outlay	6000-6999	222,088.00	1.60%	225,641.41	2.48%	231,237.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,195,538.00	1.60%	1,214,666.61	2.48%	1,244,790.34
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses				250,000.00		350,000.00
a. Transfers Out	7600-7629	0.00	0.00%	422,715.54	3.04%	435,551.06
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				22,469,268.29	4.50%	23,480,547.88
II. Total (Sum lines B1 thru B10)						24,099,313.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		120,411.71		21,013.12		42,958.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		860,400.17		980,811.88		1,001,825.00
2. Ending Fund Balance (Sum lines C and D1)		980,811.88		1,001,825.00		1,044,783.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		9,823.73		9,823.73
b. Restricted	9740	270,583.76		264,759.73		264,759.73
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	36,061.37		22,825.10		47,220.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	674,167.05		704,416.44		722,979.41
2. Unassigned/Unappropriated	9790	(0.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		980,811.88		1,001,825.00		1,044,783.45

Description	Object Codes	2015-16 Budget (Form 01) (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	674,167.05		704,416.44		722,979.41
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.30)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		674,166.75		704,416.44		722,979.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		2,178.18		2,128.11		2,113.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		22,469,268.29		23,480,547.88		24,099,313.55
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)		22,469,268.29		23,480,547.88		24,099,313.55
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		674,078.05		704,416.44		722,979.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3c or F3f)		674,078.05		704,416.44		722,979.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OTHER FUNDS

13-67

**Orland Joint Unified School District
Original Budget FUNDS 13 - 67 Projections
2015-2016**

	FUND 13	FUND 14	FUND 17	FUND 21	FUND 25	FUND 35	FUND 40	FUND 51	FUND 67
	Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Building Fund	Developer Fees	Co Sch Facility	Special Reserve Capital	Bond Redemption	Self-Insured
Revenues									
Federal Resources	926,089	-	-	-	-	-	-	-	-
Other State	75,908	-	-	-	-	-	-	-	-
Other Local	146,300	-	-	100	36,126	-	-	-	-
Total Revenues	\$ 1,148,297	\$ -	\$ -	\$ 100	\$ 36,126	\$ -	\$ -	\$ -	\$ -
Expenditures									
Classified Salaries	372,716	-	-	-	-	-	-	-	-
Employee Benefits	263,835	-	-	-	-	-	-	-	-
Books and Supplies	467,500	-	-	-	-	-	-	-	-
Services & Operating	21,300	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	35,840	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,125,351	\$ -	\$ -	\$ -	\$ -	\$ 35,840	\$ -	\$ -	\$ -
Excess (Deficiency) Revenues Over Expenses	22,946	-	-	-	100	286	-	-	-
Interfund Transfers In (Out)	-	-	-	-	-	-	-	-	-
Net Increase(Decrease) to Fund Balance	\$ 22,946	\$ -	\$ -	\$ 100	\$ 286	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance As of July 1- Unaudited	\$ 426,860	\$ 708	\$ 333	\$ 46,687	\$ 103,812	\$ 636	\$ -	\$ 1,375,889	\$ 68,592
Ending Fund Balance June 30 - Unaudited	\$ 449,806	\$ 708	\$ 333	\$ 46,787	\$ 104,098	\$ 636	\$ -	\$ 1,375,889	\$ 68,592

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		859,586.95	926,089.00	7.7%
3) Other State Revenue	8300-8599		70,650.00	75,908.00	7.4%
4) Other Local Revenue	8600-8799		176,542.00	146,300.00	-17.1%
5) TOTAL, REVENUES			1,106,778.95	1,148,297.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		342,184.00	372,716.00	8.9%
3) Employee Benefits	3000-3999		221,572.00	263,835.00	19.1%
4) Books and Supplies	4000-4999		478,990.70	467,500.00	-2.4%
5) Services and Other Operating Expenditures	5000-5999		37,026.50	21,300.00	-42.5%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,079,773.20	1,125,351.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			27,005.75	22,946.00	-15.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions					
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999		0.00	0.00	0.0%
			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,005.75	22,946.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		426,859.98	453,865.73	6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			426,859.98	453,865.73	6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			426,859.98	453,865.73	6.3%
2) Ending Balance, June 30 (E + F1e)			453,865.73	476,811.73	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		38,238.31	0.00	-100.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		238,828.44	300,012.75	25.6%
c) Committed	9750		0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned	9780		176,798.98	176,798.98	0.0%
Other Assignments					
Transfer to RS 5310	0000	9780	176,798.98		
e) Unassigned/Unappropriated	9789		0.00	0.00	0.0%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		49,800.75		
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		268,732.29		
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		15,523.00		
6) Stores	9320		38,238.31		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL ASSETS			372,294.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		(122,356.17)		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		59,042.38		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL LIABILITIES			(63,313.79)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				435,608.14	

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	859,586.95	926,089.00	7.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			859,586.95	926,089.00	7.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	70,650.00	75,908.00	7.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,650.00	75,908.00	7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	176,142.00	145,000.00	-17.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	300.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	1,000.00	New
TOTAL, OTHER LOCAL REVENUE			176,542.00	146,300.00	-17.1%
TOTAL, REVENUES			1,106,778.95	1,148,297.00	3.8%

Orland Joint Unified
Glenn County

**July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object**

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		291,638.00	322,736.00	10.7%
Classified Supervisors' and Administrators' Salaries	2300		42,045.00	49,980.00	18.9%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		8,501.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			342,184.00	372,716.00	8.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		40,036.00	44,156.00	10.3%
OASDI/Medicare/Alternative	3301-3302		26,178.00	28,513.00	8.9%
Health and Welfare Benefits	3401-3402		137,405.00	170,180.00	23.9%
Unemployment Insurance	3501-3502		171.00	186.00	8.8%
Workers' Compensation	3601-3602		8,867.00	8,823.00	28.5%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		10,915.00	11,977.00	9.7%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,572.00	263,835.00	19.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		50,754.95	50,000.00	-1.5%
Noncapitalized Equipment	4400		10,206.75	10,000.00	-2.0%
Food	4700		418,029.00	407,500.00	-2.5%
TOTAL, BOOKS AND SUPPLIES			478,990.70	467,500.00	-2.4%

Orland Joint Unified
Glenn County

**July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object**

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		1,250.00	1,500.00	20.0%
Dues and Memberships	5300		50.00	50.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		9,000.00	14,700.00	63.3%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		26,726.50	5,050.00	-81.1%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,026.50	21,300.00	-42.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,079,773.20	1,125,351.00	4.2%

Orland Joint Unified
Glenn County

**July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object**

11 75481 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

11 75481 0000000
Form 13

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	859,586.95	926,089.00	7.7%
3) Other State Revenue		8300-8599	70,650.00	75,908.00	7.4%
4) Other Local Revenue		8600-8799	176,542.00	146,300.00	-17.1%
5) TOTAL, REVENUES			1,106,778.95	1,148,297.00	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,079,773.20	1,125,351.00	4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,079,773.20	1,125,351.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,005.75	22,946.00	-15.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

**July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function**

11 75481 0000000
Form 13

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,005.75	22,946.00	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		426,859.98	453,865.73	6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			426,859.98	453,865.73	6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			426,859.98	453,865.73	6.3%
2) Ending Balance, June 30 (E + F1e)			453,865.73	476,811.73	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		38,238.31	0.00	-100.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		238,828.44	300,012.75	25.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		176,798.98	176,798.98	0.0%
Transfer to RS 5310	0000	9780		176,798.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 13

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	238,828.44	300,012.75
	Total, Restricted Balance	<u>238,828.44</u>	<u>300,012.75</u>

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	707.99	707.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707.99	707.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707.99	707.99	0.0%
2) Ending Balance, June 30 (E + F1e)			707.99	707.99	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	0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		9780	0.00	707.99	New
Other Assignments					
Deferred Maintenance Plan	0000	9780	707.99		
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	707.99	0.00	-100.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		708.96		
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) TOTAL, ASSETS			708.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				708.96	

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

11 75481 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

11 75481 0000000
Form 14

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999		0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

11 75481 0000000
Form 14

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		707.99	707.99	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707.99	707.99	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707.99	707.99	0.0%
2) Ending Balance, June 30 (E + F1e)			707.99	707.99	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		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	707.99	New
Deferred Maintenance Plan	0000	9780		707.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		707.99	0.00	-100.0%

Orland Joint Unified
Glenn County

July 1 Budget
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 14

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Orland Joint Unified
Glenn County

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

11 75481 0000000
Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

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

11 75481 0000000
Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		333.43	333.43	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333.43	333.43	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333.43	333.43	0.0%
2) Ending Balance, June 30 (E + F1e)			333.43	333.43	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		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		333.43	333.43	0.0%
Technology Infrastructure	0000	9780		333.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orland Joint Unified
Glenn County

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

11 75481 0000000
Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		333.89		
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) TOTAL, ASSETS			333.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				333.89	

Orland Joint Unified
Glenn County

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

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Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

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

11 75481 0000000
Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

11 75481 0000000
Form 17

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

11 75481 0000000
Form 17

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		333.43	333.43	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333.43	333.43	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333.43	333.43	0.0%
2) Ending Balance, June 30 (E + F1e)			333.43	333.43	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		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		333.43	333.43	0.0%
Technology Infrastructure	0000	9780		333.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

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Form 17

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Object

11 75481 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	100.00	-80.0%
5) TOTAL, REVENUES			500.00	100.00	-80.0%
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	293,835.04	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			293,835.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(293,335.04)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,335.04)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		339,922.19	46,587.15	-86.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,922.19	46,587.15	-86.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,922.19	46,587.15	-86.3%
2) Ending Balance, June 30 (E + F1e)			46,587.15	46,687.15	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		46,587.15	46,687.15	0.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Object

11 75481 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		52,812.25		
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) TOTAL, ASSETS			52,812.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			52,812.25		

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue			0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions	8575				
Restricted Levies - Other					
Homeowners' Exemptions			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.0%
All Other State Revenue			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue	8615				
County and District Taxes					
Other Restricted Levies					
Secured Roll			0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			0.00	0.00	0.0%
Other			0.00	0.00	0.0%
Community Redevelopment Funds	8625				
Not Subject to LCFF Deduction			0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629				
			0.00	0.00	0.0%
Sales	8631				
Sale of Equipment/Supplies			0.00	0.00	0.0%
Leases and Rentals	8650				
			0.00	0.00	0.0%
Interest	8660		500.00	100.00	-80.0%
			0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662				
			0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	100.00	-80.0%
TOTAL, REVENUES			500.00	100.00	-80.0%

Orland Joint Unified
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July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	196,626.94	0.00	-100.0%
Other Debt Service - Principal		7439	97,208.10	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,835.04	0.00	-100.0%
TOTAL, EXPENDITURES			293,835.04	0.00	-100.0%

Orland Joint Unified
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July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Function

11 75481 0000000
Form 21

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	100.00	-80.0%
5) TOTAL, REVENUES			500.00	100.00	-80.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	293,835.04	0.00	-100.0%
10) TOTAL, EXPENDITURES			293,835.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(293,335.04)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Building Fund
Expenditures by Function

11 75481 0000000
Form 21

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,335.04)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		339,922.19	46,587.15	-86.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,922.19	46,587.15	-86.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,922.19	46,587.15	-86.3%
2) Ending Balance, June 30 (E + F1e)			46,587.15	46,687.15	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		46,587.15	46,687.15	0.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		90,126.00	36,126.00	-59.9%
5) TOTAL, REVENUES			90,126.00	36,126.00	-59.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		37,358.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		35,839.73	35,839.73	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,197.75	35,839.73	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,928.25	286.27	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,928.25	286.27	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		86,883.34	103,811.59	19.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,883.34	103,811.59	19.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,883.34	103,811.59	19.5%
2) Ending Balance, June 30 (E + F1e)			103,811.59	104,097.86	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		103,811.59	104,097.86	0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		102,045.05		
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) TOTAL, ASSETS			102,045.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		11.41		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			11.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			102,033.64		

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	126.00	126.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	90,000.00	36,000.00	-60.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,126.00	36,126.00	-59.9%
TOTAL, REVENUES			90,126.00	36,126.00	-59.9%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		37,358.02	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,358.02	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		18,106.73	18,106.73	0.0%
Other Debt Service - Principal	7439		17,733.00	17,733.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,839.73	35,839.73	0.0%
TOTAL, EXPENDITURES			73,197.75	35,839.73	-51.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

11 75481 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

11 75481 0000000
Form 25

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,126.00	36,126.00	-59.9%
5) TOTAL, REVENUES			90,126.00	36,126.00	-59.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,358.02	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,839.73	35,839.73	0.0%
10) TOTAL, EXPENDITURES			73,197.75	35,839.73	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,928.25	286.27	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

11 75481 0000000
Form 25

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,928.25	286.27	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		86,883.34	103,811.59	19.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,883.34	103,811.59	19.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,883.34	103,811.59	19.5%
2) Ending Balance, June 30 (E + F1e)			103,811.59	104,097.86	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		103,811.59	104,097.86	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Capital Facilities Fund
Exhibit: Restricted Balance Detail

11 75481 0000000
Form 25

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Orland Joint Unified
Glenn County

July 1 Budget
County School Facilities Fund
Expenditures by Object

11 75481 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
County School Facilities Fund
Expenditures by Object

11 75481 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		635.94	635.94	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635.94	635.94	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635.94	635.94	0.0%
2) Ending Balance, June 30 (E + F1e)			635.94	635.94	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		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		635.94	635.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	636.81		
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) TOTAL, ASSETS			636.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			636.81		

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County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Orland Joint Unified
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July 1 Budget
County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Orland Joint Unified
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July 1 Budget
County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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July 1 Budget
County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

**July 1 Budget
County School Facilities Fund
Expenditures by Function**

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Form 35

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
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July 1 Budget
County School Facilities Fund
Expenditures by Function

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Form 35

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		635.94	635.94	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635.94	635.94	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635.94	635.94	0.0%
2) Ending Balance, June 30 (E + F1e)			635.94	635.94	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		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		635.94	635.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
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July 1 Budget
County School Facilities Fund
Exhibit: Restricted Balance Detail

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Form 35

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Orland Joint Unified
Glenn County

**July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object**

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
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**July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object**

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,375,889.35	1,375,889.35	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,375,889.35	1,375,889.35	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,889.35	1,375,889.35	0.0%
2) Ending Balance, June 30 (E + F1e)			1,375,889.35	1,375,889.35	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		1,375,889.35	1,375,889.35	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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Glenn County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,340,764.64		
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		35,247.72		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,376,012.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		123.01		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			123.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				1,375,889.35	

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Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies	8571		0.00	0.00	0.0%
Homeowners' Exemptions			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll	8611		0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest			0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

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Form 51

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999		0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

11 75481 0000000
Form 51

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,375,889.35	1,375,889.35	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,375,889.35	1,375,889.35	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,889.35	1,375,889.35	0.0%
2) Ending Balance, June 30 (E + F1e)			1,375,889.35	1,375,889.35	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		1,375,889.35	1,375,889.35	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

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Form 51

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	1,375,889.35	1,375,889.35
Total, Restricted Balance		1,375,889.35	1,375,889.35

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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 Expenses	5000-5999		0.00	0.00	0.0%
6) Depreciation	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		68,592.00	68,592.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		68,592.00	68,592.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		1,004,104.00		
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		70,772.00		
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	9410		0.00		
a) Land	9420		0.00		
b) Land Improvements	9425		0.00		
c) Accumulated Depreciation - Land Improvements	9430		0.00		
d) Buildings	9435		0.00		
e) Accumulated Depreciation - Buildings	9440		0.00		
f) Equipment	9445		0.00		
g) Accumulated Depreciation - Equipment	9450		0.00		
h) Work in Progress					
10) TOTAL, ASSETS			1,074,876.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable	9500		1,006,284.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Net Pension Liability	9663		0.00		
b) Net OPEB Obligation	9664		0.00		
c) Compensated Absences	9665		0.00		
d) COPs Payable	9666		0.00		
e) Capital Leases Payable	9667		0.00		
f) Lease Revenue Bonds Payable	9668		0.00		
g) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			1,006,284.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)				68,592.00	

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions	8674		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Object

11 75481 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Function

11 75481 0000000
Form 67

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Orland Joint Unified
Glenn County

July 1 Budget
Self-Insurance Fund
Expenses by Function

11 75481 0000000
Form 67

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		68,592.00	68,592.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		68,592.00	68,592.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		0.00	0.00	0.0%

SUPPLEMENTS

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

- This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: District Office
Date: June 24, 2015

Public Hearing:

Place: 903 South Street, Orland
Date: June 29, 2015
Time: 16:00 (4:00 PM)

Adoption Date: June 29, 2015

Signed:

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

Contact person for additional information on the budget reports:

Name: Karen Gosting

Telephone: 530-865-1200

Title: Chief Business Official

E-mail: kgosting@orlandusd.net

Criteria and Standards Review Summary

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

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

Orland Joint Unified
Glenn County

July 1 Budget
FINANCIAL REPORTS
2015-16 Budget
School District Certification

11 75481 0000000
Form CB

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	<p>Does the district have long-term (multiyear) commitments or debt agreements?</p> <ul style="list-style-type: none"> • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	X	X
S7a	Postemployment Benefits Other than Pensions	<p>Does the district provide postemployment benefits other than pensions (OPEB)?</p> <ul style="list-style-type: none"> • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	<p>Are salary and benefit negotiations still open for:</p> <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) 	X	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X Jun 18, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

Orland Joint Unified
Glenn County

July 1 Budget
FINANCIAL REPORTS
2015-16 Budget
School District Certification

11 75481 0000000
Form CB

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

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

The district is a member of the Keenan and Associates JPA for Worker's Compensation _____

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

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

Date of Meeting: Jun 29, 2015

For additional information on this certification, please contact:

Name: Karen Gosting _____
Title: Chief Business Official _____
Telephone: 530-865-1200 _____
E-mail: kgosting@orlandusd.net _____

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	8,168,819.77	301	0.00	303	8,168,819.77	305	0.00		307	8,168,819.77	309
2000 - Classified Salaries	2,572,070.83	311	0.00	313	2,572,070.83	315	243,157.16		317	2,328,913.67	319
3000 - Employee Benefits (Excluding 3800)	4,754,789.67	321	0.00	323	4,754,789.67	325	153,392.18		327	4,601,397.49	329
4000 - Books, Supplies Equip Replace (6500)	976,915.04	331	0.00	333	976,915.04	335	364,220.19		337	612,694.85	339
5000 - Services & 7300 - Indirect Costs	2,539,041.82	341	0.00	343	2,539,041.82	345	323,149.76		347	2,215,892.06	349
					TOTAL	19,011,637.13	365		TOTAL	17,927,717.84	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	6,797,119.81
2. Salaries of Instructional Aides Per EC 41011.....	2100	654,420.73
3. STRS.....	3101 & 3102	587,899.45
4. PERS.....	3201 & 3202	88,865.26
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	146,842.85
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	1,899,222.79
7. Unemployment Insurance.....	3501 & 3502	3,760.92
8. Workers Compensation Insurance.....	3601 & 3602	164,737.96
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	214,256.90
10. Other Benefits (EC 22310).....	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		10,557,128.67
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than 10) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than 10) deducted in Column 4b (Overrides)*.....		0.00
14. TOTAL SALARIES AND BENEFITS.....		10,557,128.67
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		58.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	58.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	17,927,717.84
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

Orland Joint Unified
Glenn County

July 1 Budget
2014-15 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

11 75481 0000000
Form CEA

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,233,981.00	301	0.00	303	9,233,981.00	305	0.00		307	9,233,981.00	309
2000 - Classified Salaries	2,785,073.00	311	0.00	313	2,785,073.00	315	166,388.00		317	2,618,685.00	319
3000 - Employee Benefits (Excluding 3800)	5,756,936.41	321	0.00	323	5,756,936.41	325	106,989.00		327	5,649,947.41	329
4000 - Books, Supplies Equip Replace (6500)	1,205,806.00	331	0.00	333	1,205,806.00	335	382,915.00		337	822,891.00	339
5000 - Services & 7300 - Indirect Costs	2,069,845.88	341	0.00	343	2,069,845.88	345	130,595.00		347	1,939,250.88	349
			TOTAL		21,051,642.29	365			TOTAL	20,264,755.29	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No
1. Teacher Salaries as Per EC 41011		1100	7,514,664.00
2. Salaries of Instructional Aides Per EC 41011		2100	726,300.00
3. STRS		3101 & 3102	796,050.44
4. PERS		3201 & 3202	99,964.00
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	173,542.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	2,421,887.00
7. Unemployment Insurance		3501 & 3502	4,159.39
8. Workers' Compensation Insurance		3601 & 3602	192,376.79
9. OPEB, Active Employees (EC 41372)		3751 & 3752	267,279.90
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			12,196,223.52
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			12,196,223.52
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.18%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	20,264,755.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Orland Joint Unified
Glenn County

July 1 Budget
2015-16 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

11 75481 0000000
Form CEB

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,160.73	2,160.73	2,160.73	2,149.33	2,149.33	2,160.73
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,160.73	2,160.73	2,160.73	2,149.33	2,149.33	2,160.73
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	28.85	28.85	28.85	28.85	28.85	28.85
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	28.85	28.85	28.85	28.85	28.85	28.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,189.58	2,189.58	2,189.58	2,178.18	2,178.18	2,189.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C6, C8d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
Schedule of Capital Assets

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Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	444,595.00		444,595.00	0.00	0.00	444,595.00
Work in Progress			0.00	444,595.00	0.00	444,595.00
Total capital assets not being depreciated	444,595.00	0.00	444,595.00	0.00	0.00	444,595.00
Capital assets being depreciated:						
Land Improvements	1,716,355.96	(899,96)	1,715,456.00	37,358.02		1,752,814.02
Buildings	43,513,146.00	(3,687,379.00)	39,825,767.00	79,797.00		39,905,564.00
Equipment	2,329,689.97	(125,548.97)	2,204,141.00	19,273.40		2,223,414.40
Total capital assets being depreciated	47,559,191.93	(3,813,827.93)	43,745,364.00	136,428.42	0.00	43,881,792.42
Accumulated Depreciation for:						
Land Improvements	(47,331.00)	(926,011.00)	(973,342.00)	0.00		(973,342.00)
Buildings	(798,167.00)	(9,086,433.00)	(9,884,600.00)	0.00		(9,884,600.00)
Equipment	(108,524.00)	(1,803,943.00)	(1,912,467.00)	0.00		(1,912,467.00)
Total accumulated depreciation	(954,022.00)	(11,816,387.00)	(12,770,409.00)	0.00		(12,770,409.00)
Total capital assets being depreciated, net	46,605,169.93	(15,630,214.93)	30,974,955.00	136,428.42	0.00	31,111,383.42
Governmental activity capital assets, net	47,049,764.93	(15,630,214.93)	31,419,550.00	136,428.42	0.00	31,555,978.42
Business-Type Activities:						
Capital assets not being depreciated:						
Land	4.00	0.00	4.00	4.00		4.00
Work in Progress			0.00	0.00		0.00
Total capital assets not being depreciated	4.00	0.00	4.00	0.00		4.00
Capital assets being depreciated:						
Land Improvements			0.00	0.00		0.00
Buildings			0.00	0.00		0.00
Equipment			0.00	0.00		0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00		0.00
Accumulated Depreciation for:						
Land Improvements			0.00	0.00		0.00
Buildings			0.00	0.00		0.00
Equipment			0.00	0.00		0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00		0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00		0.00
Business-type activity capital assets, net	4.00	0.00	4.00	4.00		4.00

July 1 Budget
2014-15 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	16,512,422.00	1,081,277.00	17,593,699.00	0.00	277,098.00	17,316,601.00	0.00
State School Building Loans Payable	5,628,427.00	3,729.00	5,632,156.00	0.00	0.00	5,632,156.00	0.00
Certificates of Participation Payable	366,520.00	(17,733.00)	348,787.00	0.00	10,376.00	338,411.00	0.00
Capital Leases Payable							
Lease Revenue Bonds Payable	362,900.00	(65,184.00)	297,716.00	0.00	0.00	297,716.00	0.00
Other General Long-Term Debt							
Net Pension Liability	1,419,739.00	269,288.00	1,689,027.00	0.00	0.00	1,689,027.00	0.00
Net OPEB Obligation	111,590.58		111,590.58			111,590.58	
Compensated Absences Payable							
Governmental activities long-term liabilities	24,401,598.58	1,271,377.00	25,672,975.58	0.00	287,474.00	25,385,501.58	0.00
Business-Type Activities:							
General Obligation Bonds Payable							0.00
State School Building Loans Payable							0.00
Certificates of Participation Payable							0.00
Capital Leases Payable							0.00
Lease Revenue Bonds Payable							0.00
Other General Long-Term Debt							0.00
Net Pension Liability							0.00
Net OPEB Obligation							0.00
Compensated Absences Payable							0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- | | |
|---|------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | 675,238.37 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

B. Salaries and Benefits - All Other Activities

- | | |
|--|---------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 14,820,441.90 |
|--|---------------|

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.56%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

153,647.00

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)	872,966.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	249,145.48
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	22,600.00
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) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	82,242.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	15.05
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	153,647.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,073,322.48
9. Carry-Forward Adjustment (Part IV, Line F)	(52,461.32)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,020,861.16

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	12,141,116.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,989,747.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,147,787.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	150,991.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	469,172.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,721,317.09
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	314.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	153,647.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,079,773.20
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	18,853,867.50

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.69%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fq/ac/ic)
(Line A10 divided by Line B18)

5.41%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,073,322.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(30,374.10)</u>
2. Carry forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.81%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.81%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.81%) times Part III, Line B18); zero if positive	<u>(52,461.32)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(52,461.32)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.41%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-26,230.69) is applied to the current year calculation and the remainder (\$-26,230.66) is deferred to one or more future years:	<u>5.55%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-17,487.11) is applied to the current year calculation and the remainder (\$-34,974.21) is deferred to one or more future years:	<u>5.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(52,461.32)</u>

Orland Joint Unified
Glenn County

July 1 Budget
2014-15 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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Form ICR

Approved indirect cost rate: 5.81%
Highest rate used in any program: 5.81%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	479,926.51	21,493.49	4.48%
01	4126	37,365.09	2,170.91	5.81%
01	4201	7,791.32	402.68	5.17%
01	4203	56,484.37	905.28	1.60%
01	6500	1,160,347.95	30,881.00	2.66%
01	7010	20,811.00	1,145.00	5.50%
01	7405	303,210.60	13,233.15	4.41%
01	9010	20,913.65	1,208.01	5.78%

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July 1 Budget
2014-15 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

11 75481 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	160,964.65		26,360.49	187,325.14
2. State Lottery Revenue	8560	289,199.30		85,232.23	374,431.53
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		450,163.95	0.00	111,592.72	561,756.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	38,510.38			38,510.38
3. Employee Benefits	3000-3999	19,908.18			19,908.18
4. Books and Supplies	4000-4999	167,534.44		67,543.20	235,077.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	173,691.99			173,691.99
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800	0.00			
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7221,7222	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11.)		399,644.99	0.00	67,543.20	467,188.19
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8380.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Orland Joint Unified
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July 1 Budget
2014-15 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

11 75481 0000000
Form NCMOE

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	19,433,323.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,327,177.30
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	79,899.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	269,927.16
4. Other Transfers Out	All	9200	7200-7299	181,839.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9400	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
				Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	7100-7199	5000-5999 1000-7999	8710	531,665.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities				Manually entered. Must not include expenditures in lines A or D1.
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,574,480.72

Orland Joint Unified
Glenn County

July 1 Budget
2014-15 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

11 75481 0000000
Form NCMOE

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			2,189.58
B. Expenditures per ADA (Line I.E divided by Line II.A)			8,026.42
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.)			
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	15,705,131.67	7,345.23	
	0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	15,705,131.67	7,345.23	
B. Required effort (Line A.2 times 90%)	14,134,618.50	6,610.71	
C. Current year expenditures (Line I.E and Line II.B)	17,574,480.72	8,026.42	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%	

Orland Joint Unified
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July 1 Budget
2014-15 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

11 75481 0000000
Form NCMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00