



ORLAND
UNIFIED SCHOOL DISTRICT

ORIGINAL BUDGET



2017 - 2018

June 29, 2017

Superintendent: Dr. Ken Geisick

Chief Business Official: Karen Gosting



ORLAND
UNIFIED SCHOOL DISTRICT

General Fund 01



2017 - 2018

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,934,478.00	0.00	20,934,478.00	21,487,654.00	0.00	21,487,654.00	2.6%
2) Federal Revenue		8100-8299	24,021.00	1,207,970.00	1,231,991.00	21,044.00	1,063,356.00	1,084,400.00	-12.0%
3) Other State Revenue		8300-8599	846,880.00	329,727.62	1,176,607.62	395,644.00	866,805.54	1,262,449.54	7.3%
4) Other Local Revenue		8600-8799	221,516.80	564,806.00	786,322.80	120,000.00	576,600.00	696,600.00	-11.4%
5) TOTAL REVENUES			22,026,895.80	2,102,503.62	24,129,399.42	22,024,342.00	2,506,761.54	24,531,103.54	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,072,742.50	1,189,228.29	9,261,970.79	8,238,453.00	1,270,684.00	9,509,137.00	2.7%
2) Classified Salaries		2000-2999	2,399,993.58	651,212.56	3,051,206.14	2,599,990.00	737,738.00	3,337,728.00	9.4%
3) Employee Benefits		3000-3999	4,782,038.98	877,678.11	5,659,717.09	5,161,188.74	995,714.31	6,156,903.05	8.8%
4) Books and Supplies		4000-4999	1,516,636.60	409,823.81	1,926,460.41	980,815.00	330,400.83	1,311,215.83	-31.9%
5) Services and Other Operating Expenditures		5000-5999	1,414,846.10	742,296.55	2,157,142.65	1,496,824.17	551,101.33	2,047,925.50	-5.1%
6) Capital Outlay		6000-6999	361,986.76	290,768.00	652,754.76	49,607.36	1,002,790.94	1,052,398.30	61.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	629,327.92 (41,919.20)	741,452.00 41,919.20	1,370,779.92 0.00	671,665.00 (67,288.50)	742,000.00 67,288.50	1,413,665.00 0.00	3.1% 0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,135,653.24	4,944,378.52	24,080,031.76	19,131,254.77	5,697,717.91	24,828,972.68	3.1%
9) TOTAL EXPENDITURES									
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,891,242.56	(2,841,874.90)	49,367.66	2,893,087.23	(3,190,956.37)	(297,869.14)	-703.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,671,814.11)	2,671,814.11	0.00	(2,840,635.00)	2,840,635.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,671,814.11)	2,671,814.11	0.00	(2,840,635.00)	2,840,635.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,428.45	(170,060.79)	49,367.66	52,452.23	(350,321.37)	(297,869.14)	-703.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	901,624.79	563,787.11	1,465,411.90	1,121,053.24	393,726.32	1,514,779.56	3.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			901,624.79	563,787.11	1,465,411.90	1,121,053.24	393,726.32	1,514,779.56	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			901,624.79	563,787.11	1,465,411.90	1,121,053.24	393,726.32	1,514,779.56	3.4%
2) Ending Balance, June 30 (E + F1e)			1,121,053.24	393,726.32	1,514,779.56	1,173,505.47	43,404.95	1,216,910.42	-19.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	393,726.32	393,726.32	0.00	43,404.98	43,404.98	-89.0%
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	30,000.00	0.00	30,000.00	New
Bus Replacement Plan	0000	9760				30,000.00		30,000.00	
d) Assigned									
Other Assignments									
SELPA Proposed Increase Excess Cost	0000	9780	394,764.24	0.00	394,764.24	391,577.45	0.00	391,577.45	-0.8%
Student Instructional Materials	1100	9780				184,000.00		184,000.00	
Teachers Salaries	1400	9780				67,365.36		67,365.36	
Roofing Labor	0000	9780	100,000.00		100,000.00				
Contingency Projects	0000	9780	145,231.43		145,231.43				
FV Marquis	1100	9780	16,607.00		16,607.00				
Student Furniture	1100	9780	46,000.00		46,000.00				
OHS Pole Vault Equipment	1100	9780	15,000.00		15,000.00				
Student Instructional Materials	1100	9780	747.72		747.72				
Teachers Salaries	1400	9780	71,178.09		71,178.09				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	722,289.00	0.00	722,289.00	747,434.18	0.00	747,434.18	3.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	493.84	(0.03)	493.81	New

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	3,587,608.32	(1,673,439.05)	1,914,169.27			
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	4,000.00	0.00	4,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	99,027.75	6,098.82	105,126.57			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			3,691,636.07	(1,667,340.23)	2,024,295.84			
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	746,913.02	2,718.41	749,631.43			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.30	0.00	0.30			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			746,913.32	2,718.41	749,631.73			
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								

% Diff
Column
C & F

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
			2,944,722.75	(1,670,058.64)	1,274,664.11				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	13,258,774.00		13,258,774.00	13,781,043.00		13,781,043.00	3.9%
Education Protection Account State Aid - Current Year		8012	2,893,289.00		2,893,289.00	2,739,155.00		2,739,155.00	-5.3%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	53,825.00		53,825.00	54,000.00		54,000.00	0.3%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,780,820.00		4,780,820.00	4,828,628.00		4,828,628.00	1.0%
Unsecured Roll Taxes		8042	252,181.00		252,181.00	250,000.00		250,000.00	-0.9%
Prior Years' Taxes		8043	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes		8044	0.00		0.00	0.00		0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(143,526.00)		(143,526.00)	(25,513.00)		(25,513.00)	-82.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00		0.00	0.00		0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00		0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00		0.00	0.00		0.00	0.0%
Royalties and Bonuses		8082	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			21,095,363.00		21,095,363.00	21,627,313.00		21,627,313.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(160,885.00)		(160,885.00)	(139,659.00)		(139,659.00)	-13.2%
Property Taxes Transfers		8097	0.00		0.00	0.00		0.00	0.0%

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			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			20,934,478.00	0.00	20,934,478.00	21,487,654.00	0.00	21,487,654.00	2.6%
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	274,962.00	274,962.00	0.00	275,188.00	275,188.00	0.1%
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%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	20,981.00	0.00	20,981.00	21,044.00	0.00	21,044.00	0.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		702,063.00	702,063.00		560,000.00	560,000.00	-20.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		99,477.00	99,477.00		99,477.00	99,477.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		2,460.00	2,460.00		2,100.00	2,100.00	-14.6%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		56,266.00	56,266.00		56,266.00	56,266.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		49,781.00	49,781.00		49,781.00	49,781.00	0.0%
Career and Technical Education	3500-3599	8290		22,961.00	22,961.00		20,544.00	20,544.00	-10.5%
All Other Federal Revenue	All Other	8290	3,040.00	0.00	3,040.00	0.00	0.00	0.00	-100.0%
TOTAL FEDERAL REVENUE			24,021.00	1,207,970.00	1,231,991.00	21,044.00	1,063,356.00	1,084,400.00	-12.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements									
Mandated Costs Reimbursements		8550	531,294.00	0.00	531,294.00	79,456.00	0.00	79,456.00	-85.0%
Lottery - Unrestricted and Instructional Materials									
Lottery - Unrestricted and Instructional Materials		8560	315,586.00	98,621.00	414,207.00	316,188.00	98,809.00	414,997.00	0.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)									
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant									
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds									
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act									
California Clean Energy Jobs Act	6230	8590		0.00	0.00		444,688.54	444,688.54	New
Career Technical Education Incentive									

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Grant Program	6387	8590		121,422.62	121,422.62		288,624.00	288,624.00	137.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	109,684.00	109,684.00	0.00	34,684.00	34,684.00	-68.4%
TOTAL, OTHER STATE REVENUE			846,880.00	329,727.62	1,176,607.62	395,644.00	866,805.54	1,262,449.54	7.3%

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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		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction									
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		8650	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Interest		8660	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	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		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	161,516.80	0.00	161,516.80	67,500.00	0.00	67,500.00	-58.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	42,500.00	5,000.00	47,500.00	35,000.00	0.00	35,000.00	-25.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		559,806.00	559,806.00		576,600.00	576,600.00	3.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			221,516.80	564,806.00	786,322.80	120,000.00	576,600.00	696,600.00	-11.4%
TOTAL, REVENUES			22,026,895.80	2,102,503.62	24,129,399.42	22,024,342.00	2,506,761.54	24,531,103.54	1.7%

Description			2016-17 Estimated Actuals			2017-18 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 Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100		6,679,503.50	1,005,690.29	7,685,193.79	6,927,212.00	1,033,165.00	7,960,377.00	3.6%
	1200		478,109.00	183,538.00	661,647.00	495,415.00	237,519.00	732,934.00	10.8%
	1300		915,130.00	0.00	915,130.00	815,826.00	0.00	815,826.00	-10.9%
	1900		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			8,072,742.50	1,189,228.29	9,261,970.79	8,238,453.00	1,270,684.00	9,509,137.00	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100		326,366.00	479,273.00	805,639.00	343,719.00	561,815.00	905,534.00	12.4%
	2200		989,455.00	80,990.22	1,070,445.22	1,040,368.00	85,261.00	1,125,629.00	5.2%
	2300		236,396.58	79,067.34	315,463.92	323,308.00	81,439.00	404,747.00	28.3%
	2400		650,378.00	11,882.00	662,260.00	689,617.00	9,223.00	698,840.00	5.5%
	2900		197,398.00	0.00	197,398.00	202,978.00	0.00	202,978.00	2.8%
		2,399,993.58	651,212.56	3,051,206.14	2,599,990.00	737,738.00	3,337,728.00	9.4%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102		973,677.60	139,971.49	1,113,649.09	1,182,694.15	179,684.44	1,362,378.59	22.3%
	3201-3202		329,149.92	87,593.53	416,743.45	387,329.38	108,382.00	495,711.38	18.9%
	3301-3302		298,942.55	65,771.98	364,714.53	318,701.20	72,292.81	390,994.01	7.2%
	3401-3402		2,625,109.00	486,082.38	3,111,191.38	2,708,030.00	534,867.00	3,242,897.00	4.2%
	3501-3502		5,209.49	912.65	6,122.14	5,608.49	1,217.06	6,825.55	11.5%
	3601-3602		216,116.98	37,984.20	254,101.18	209,344.59	38,997.19	248,341.78	-2.3%
	3701-3702		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3751-3752		333,833.44	59,361.88	393,195.32	349,480.93	60,273.81	409,754.74	4.2%
	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			4,782,038.98	877,678.11	5,659,717.09	5,161,188.74	985,714.31	6,156,903.05	8.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100		409,040.78	115,000.00	524,040.78	107,950.00	51,189.00	159,139.00	-69.6%
	4200		22,655.25	30,065.40	52,720.65	39,500.00	10,000.00	49,500.00	-6.1%
	4300		435,571.28	117,906.96	553,478.24	430,765.00	166,211.83	596,976.83	7.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
Noncapitalized Equipment		4400	649,369.29	146,851.45	796,220.74	402,600.00	103,000.00	505,600.00	-36.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,516,636.60	409,823.81	1,926,460.41	980,815.00	330,400.83	1,311,215.83	-31.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	96,472.98	102,088.83	198,561.81	85,500.00	48,000.00	133,500.00	-32.8%
Dues and Memberships		5300	22,800.00	1,836.00	24,636.00	22,400.00	1,850.00	24,250.00	-1.6%
Insurance		5400 - 5450	138,288.00	0.00	138,288.00	143,377.00	0.00	143,377.00	3.7%
Operations and Housekeeping Services		5500	530,000.00	0.00	530,000.00	530,000.00	0.00	530,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,085.00	235,676.00	411,761.00	204,269.00	210,000.00	414,269.00	0.6%
Transfers of Direct Costs		5710	(10,748.13)	10,748.13	0.00	(10,766.33)	10,766.33	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	416,948.25	391,947.59	808,895.84	472,044.50	280,485.00	752,529.50	-7.0%
Communications		5900	45,000.00	0.00	45,000.00	50,000.00	0.00	50,000.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,414,846.10	742,296.55	2,157,142.65	1,496,824.17	551,101.33	2,047,925.50	-5.1%

Description			2016-17 Estimated Actuals		2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
CAPITAL OUTLAY										
Land		6100			0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170			27,928.12	61,800.00	89,728.12	0.00	35,000.00	-61.0%
Buildings and Improvements of Buildings		6200			0.00	193,600.00	193,600.00	0.00	967,790.94	399.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300			0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400			282,358.64	35,368.00	317,726.64	49,607.36	49,607.36	-84.4%
Equipment Replacement		6500			51,700.00	0.00	51,700.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY					361,986.76	290,768.00	652,754.76	49,607.36	1,002,790.94	61.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition		7110			0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130			0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141			0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142			62,000.00	741,452.00	803,452.00	85,000.00	742,000.00	2.9%
Payments to County Offices		7143			0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212			0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213			0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221				0.00	0.00		0.00	0.0%
Special Education SELPA Transfers of Apportionments 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	6500	7221				0.00	0.00		0.00	0.0%
ROC/P Transfers of Apportionments 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	6360	7221-7223			321,566.00	0.00	321,566.00	340,000.00	0.00	5.7%
Other Transfers of Apportionments	All Other	7281-7283			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers										0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	140,761.92	0.00	140,761.92	136,665.00	0.00	136,665.00	-2.9%
Other Debt Service - Principal		7439	105,000.00	0.00	105,000.00	110,000.00	0.00	110,000.00	4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			629,327.92	741,452.00	1,370,779.92	671,665.00	742,000.00	1,413,665.00	3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(41,919.20)	41,919.20	0.00	(67,288.50)	67,288.50	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(41,919.20)	41,919.20	0.00	(67,288.50)	67,288.50	0.00	0.0%
TOTAL EXPENDITURES			19,135,653.24	4,944,378.52	24,080,031.76	19,131,254.77	5,697,717.91	24,828,972.68	3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,671,814.11)	2,671,814.11	0.00	(2,840,635.00)	2,840,635.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,671,814.11)	2,671,814.11	0.00	(2,840,635.00)	2,840,635.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,671,814.11)	2,671,814.11	0.00	(2,840,635.00)	2,840,635.00	0.00	0.0%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

Orland Joint Unified
Glenn County

11 75481 0000000
Form 01

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5810	Other Restricted Federal	3,323.83	0.00
6230	California Clean Energy Jobs Act	100,887.40	0.00
6264	Educator Effectiveness (15-16)	41,255.81	0.00
6300	Lottery: Instructional Materials	39,380.10	20,205.10
7010	Agricultural Career Technical Education Incentive	0.00	1.90
7338	College Readiness Block Grant	75,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	111,158.36	494.36
9010	Other Restricted Local	22,720.82	22,703.62
Total, Restricted Balance		393,726.32	43,404.98

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,000.00	900,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	135,400.00	148,800.00	9.9%
5) TOTAL, REVENUES			1,105,400.00	1,118,800.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	410,251.00	436,227.00	6.3%
3) Employee Benefits		3000-3999	235,075.00	267,244.42	13.7%
4) Books and Supplies		4000-4999	436,474.31	422,001.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	27,444.79	33,932.50	23.6%
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			1,109,245.10	1,159,404.92	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,845.10)	(40,604.92)	956.0%
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
UNIFIED SCHOOL DISTRICT

Multi-Year Projections



2017 - 2018

REVENUE
2017/2018 - 2018/2019 - 2019/2020

2017-2018	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	21,487,654	Governor's budget 5/12/17
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	275,188	
Forest Reserve	Federal	0000	8260	21,044	
Title I NCLB	Federal	3010	8290	560,000	
Carl Perkins Career & Tech Ed	Federal	3550	8290	20,544	
Title II Improving Teacher Quality	Federal	4035	8290	99,477	
Title VI Rural & Low Income School Program	Federal	4126	8290	49,781	
Title III Immigrant Ed	Federal	4201	8290	2,100	
Title III ESEA (LEP)	Federal	4203	8290	56,266	
Mandated Block Grant	State	0000	8550	79,456	
Mandated One Time	State	0000	8550	-	Governor's budget 5/12/17
Unrestricted Lottery	State	1100	8560	316,188	
Restricted Lottery	State	6300	8560	98,809	
California Clean Energy Jobs Act	State	6230	8590	444,689	
Career Tech Education Incentive Grant	State	6387	8590	288,624	Grant \$162,744 Deferred \$125,880
Ag Incentive Grant	State	7010	8590	14,684	
Medi-Cal	State	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	7,500	
Inter-Agency	Local Other	0000	8677	67,500	
Other Local Revenues	Local Other	0000	8699	35,000	
Special Education	Local Other	6500	8792	576,600	
Total Revenue				24,531,104	Increase (Decrease) in Revenue
2018-2019	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	22,394,336	Governor's budget
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	267,865	Based on 17/18 SELPA projections
Forest Reserve	Federal	0000	8260	20,895	
Title I NCLB	Federal	3010	8290	500,000	
Carl Perkins Career & Tech Ed	Federal	3550	8290	22,961	
Title II Improving Teacher Quality	Federal	4035	8290	99,477	
Title VI Rural & Low Income School Program	Federal	4126	8290	49,781	
Title III Immigrant Ed	Federal	4201	8290	2,100	
Title III ESEA (LEP)	Federal	4203	8290	56,266	
Mandated Block Grant	State	0000	8550	79,293	
Mandated One Time	State	0000	8550	-	
Unrestricted Lottery	State	1100	8560	316,037	
Restricted Lottery	State	6300	8560	98,762	
California Clean Energy Jobs Act	State	6230	8590	-	
Career Tech Education Incentive Grant	State	6387	8590	81,372	50% prior year
Ag Incentive Grant	State	7010	8590	14,684	
Medi-Cal	State	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	7,500	
Inter-Agency	Local Other	0000	8677	37,500	
Other Local Revenues	Local Other	0000	8699	35,000	
Special Education	Local Other	6500	8792	606,000	
Total Revenue				24,719,829	Increase (Decrease) in Revenue
2019-2020	Source	Resource Codes	Object	Original Budget	Comments
LCFF Funding Sources	State/Local	0000	8011-8045	23,010,343	
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	267,865	Based on 17/18 SELPA projections
Forest Reserve	Federal	0000	8260	20,895	
Title I NCLB	Federal	3010	8290	500,000	
Carl Perkins Career & Tech Ed	Federal	3550	8290	22,961	
Title II Improving Teacher Quality	Federal	4035	8290	99,477	
Title VI Rural & Low Income School Program	Federal	4126	8290	49,781	
Title III Immigrant Ed	Federal	4201	8290	2,100	
Title III ESEA (LEP)	Federal	4203	8290	56,266	
Mandated Block Grant	State	0000	8550	78,755	
Mandated One Time	State	0000	8550	-	
Unrestricted Lottery	State	1100	8560	313,932	
Restricted Lottery	State	6300	8560	98,104	
California Clean Energy Jobs Act	State	6230	8590	-	
Career Tech Education Incentive Grant	State	6387	8590	-	
Ag Incentive Grant	State	7010	8590	14,684	
Medi-Cal	State	9000	8590	20,000	
Leases & Rentals	Local Other	0000	8650	10,000	
Interest	Local Other	0000	8660	7,500	
Inter-Agency	Local Other	0000	8677	37,500	
Other Local Revenues	Local Other	0000	8699	35,000	
Special Education	Local Other	6500	8792	606,000	
Total Revenue				25,251,163	Increase (Decrease) in Revenue

ORLAND UNIFIED SCHOOL DISTRICT
Original Budget 2017-2018

General Fund			
	2017-2018	2018-2019	2019-2020
REVENUES			
Revenue Limit Sources (8010-8099)	\$ 21,487,654	\$ 22,394,336	\$ 23,010,343
Federal Revenues (8100-8299)	\$ 1,084,400	\$ 1,019,345	\$ 1,019,345
Other State Revenues (8300-8599)	\$ 1,262,450	\$ 610,148	\$ 525,475
Other Local Revenues (8600-8799)	\$ 696,600	\$ 696,000	\$ 696,000
TOTAL REVENUES	\$ 24,531,104	\$ 24,719,829	\$ 25,251,163
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 9,509,137	\$ 9,704,672	\$ 9,850,242
Classified Salaries (2000-2999)	\$ 3,337,728	\$ 3,405,818	\$ 3,475,297
Employee Benefits (3000-3999)	\$ 6,156,903	\$ 6,591,168	\$ 7,038,312
Books and Supplies (4000-4999)	\$ 1,311,216	\$ 1,141,087	\$ 1,289,092
Services, Other Operating Expenses (5000-5999)	\$ 2,047,925	\$ 1,825,539	\$ 1,877,749
Capital Outlay (6000-6999)	\$ 1,052,398	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 1,413,665	\$ 2,075,260	\$ 2,051,921
Direct Support/Indirect Cost (7300-7399)	\$ -		
Other Adjustments	\$ -	\$ 1	\$ -
TOTAL EXPENDITURES	\$ 24,828,972	\$ 24,743,545	\$ 25,582,613
OPERATING SURPLUS (DEFICIT)	\$ (297,868)	\$ (23,716)	\$ (331,450)
OTHER SOURCES/USES			
Transfers In and Other Sources (8910-8979)			
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -
INCREASE (DECREASE) IN FUND BALANCE	\$ (297,868)	\$ (23,716)	\$ (331,450)
BEGINNING BALANCE	\$ 1,514,779	\$ 1,216,911	\$ 1,193,195
ENDING BALANCE	\$ 1,216,911	\$ 1,193,195	\$ 861,745
COMPONENTS OF ENDING BALANCE:			
Revolving Cash	\$ 4,000	\$ 4,000	\$ 4,000
Restricted Balances	\$ 43,405	\$ 19,690	\$ -
Committed	\$ 30,000	\$ -	\$ -
Assigned	\$ 391,577	\$ 427,199	\$ 90,267
3 % Required Reserve	\$ 747,434	\$ 742,306	\$ 767,478
	\$ 495	\$ -	\$ -

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	21,487,654.00	4.22%	22,394,336.00	2.75%	23,010,343.00
2. Federal Revenues	8100-8299	21,044.00	-0.71%	20,895.00	0.00%	20,895.00
3. Other State Revenues	8300-8599	395,644.00	-0.08%	395,330.00	-0.67%	392,687.00
4. Other Local Revenues	8600-8799	120,000.00	-25.00%	90,000.00	0.00%	90,000.00
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	(2,840,635.00)	12.71%	(3,201,756.00)	5.83%	(3,388,570.05)
6. Total (Sum lines A1 thru A5c)		19,183,707.00	2.69%	19,698,805.00	2.17%	20,125,354.95
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,238,453.00		8,414,928.00
b. Step & Column Adjustment				123,577.00		126,224.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				52,898.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,238,453.00	2.14%	8,414,928.00	1.50%	8,541,152.00
2. Classified Salaries						
a. Base Salaries				2,599,990.00		2,653,030.00
b. Step & Column Adjustment				53,040.00		54,122.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,599,990.00	2.04%	2,653,030.00	2.04%	2,707,152.00
3. Employee Benefits	3000-3999	5,161,188.74	7.68%	5,557,647.00	6.70%	5,929,975.00
4. Books and Supplies	4000-4999	980,815.00	-8.58%	896,660.00	22.58%	1,099,145.00
5. Services and Other Operating Expenditures	5000-5999	1,496,824.17	-21.04%	1,181,858.00	2.86%	1,215,659.00
6. Capital Outlay	6000-6999	49,607.36	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	671,665.00	58.11%	1,061,971.00	-4.77%	1,011,321.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(67,288.50)	0.00%	(67,289.00)	0.00%	(67,289.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,131,254.77	2.97%	19,698,805.00	3.75%	20,437,115.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		52,452.23		0.00		(311,760.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,121,053.24		1,173,505.47		1,173,505.47
2. Ending Fund Balance (Sum lines C and D1)		1,173,505.47		1,173,505.47		861,745.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,000.00		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	30,000.00		427,199.15		90,267.03
d. Assigned	9780	391,577.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	747,434.18		742,306.32		767,478.39
2. Unassigned/Unappropriated	9790	493.84		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,173,505.47		1,173,505.47		861,745.42

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	747,434.18		742,306.32		767,478.39
c. Unassigned/Unappropriated	9790	493.84		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)		747,928.02		742,306.32		767,478.39
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.						
Certificated staff increase by 1 FTE to restore unfilled position.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,063,356.00	-6.10%	998,450.00	0.00%	998,450.00
3. Other State Revenues	8300-8599	866,805.54	-75.22%	214,818.00	-38.19%	132,788.00
4. Other Local Revenues	8600-8799	576,600.00	5.10%	606,000.00	0.00%	606,000.00
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	2,840,635.00	12.71%	3,201,756.00	5.83%	3,388,570.05
6. Total (Sum lines A1 thru A5c)		5,347,396.54	-6.10%	5,021,024.00	2.09%	5,125,808.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,270,684.00		1,289,744.00
b. Step & Column Adjustment				19,060.00		19,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,270,684.00	1.50%	1,289,744.00	1.50%	1,309,090.00
2. Classified Salaries						
a. Base Salaries				737,738.00		752,788.00
b. Step & Column Adjustment				15,050.00		15,357.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	737,738.00	2.04%	752,788.00	2.04%	768,145.00
3. Employee Benefits	3000-3999	995,714.31	3.80%	1,033,521.00	7.24%	1,108,337.00
4. Books and Supplies	4000-4999	330,400.83	-26.02%	244,427.00	-22.29%	189,947.00
5. Services and Other Operating Expenditures	5000-5999	551,101.33	16.80%	643,681.00	2.86%	662,090.00
6. Capital Outlay	6000-6999	1,002,790.94	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	742,000.00	36.56%	1,013,289.00	2.70%	1,040,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	67,288.50	0.00%	67,289.00	0.00%	67,289.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,697,717.91	-11.46%	5,044,739.00	2.00%	5,145,498.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(350,321.37)		(23,715.00)		(19,689.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		393,726.32		43,404.95		19,689.95
2. Ending Fund Balance (Sum lines C and D1)		43,404.95		19,689.95		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	43,404.98		19,689.95		0.00
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		43,404.95		19,689.95		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	21,487,654.00	4.22%	22,394,336.00	2.75%	23,010,343.00
2. Federal Revenues	8100-8299	1,084,400.00	-6.00%	1,019,345.00	0.00%	1,019,345.00
3. Other State Revenues	8300-8599	1,262,449.54	-51.67%	610,148.00	-13.88%	525,475.00
4. Other Local Revenues	8600-8799	696,600.00	-0.09%	696,000.00	0.00%	696,000.00
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)		24,531,103.54	0.77%	24,719,829.00	2.15%	25,251,163.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,509,137.00		9,704,672.00
b. Step & Column Adjustment				142,637.00		145,570.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				52,898.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,509,137.00	2.06%	9,704,672.00	1.50%	9,850,242.00
2. Classified Salaries						
a. Base Salaries				3,337,728.00		3,405,818.00
b. Step & Column Adjustment				68,090.00		69,479.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,337,728.00	2.04%	3,405,818.00	2.04%	3,475,297.00
3. Employee Benefits	3000-3999	6,156,903.05	7.05%	6,591,168.00	6.78%	7,038,312.00
4. Books and Supplies	4000-4999	1,311,215.83	-12.97%	1,141,087.00	12.97%	1,289,092.00
5. Services and Other Operating Expenditures	5000-5999	2,047,925.50	-10.86%	1,825,539.00	2.86%	1,877,749.00
6. Capital Outlay	6000-6999	1,052,398.30	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,413,665.00	46.80%	2,075,260.00	-1.12%	2,051,921.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,828,972.68	-0.34%	24,743,544.00	3.39%	25,582,613.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(297,869.14)		(23,715.00)		(331,450.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,514,779.56		1,216,910.42		1,193,195.42
2. Ending Fund Balance (Sum lines C and D1)		1,216,910.42		1,193,195.42		861,745.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,000.00		4,000.00		4,000.00
b. Restricted	9740	43,404.98		19,689.95		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,000.00		427,199.15		90,267.03
d. Assigned	9780	391,577.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	747,434.18		742,306.32		767,478.39
2. Unassigned/Unappropriated	9790	493.81		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,216,910.42		1,193,195.42		861,745.42

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	747,434.18		742,306.32		767,478.39
c. Unassigned/Unappropriated	9790	493.84		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		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)		747,927.99		742,306.32		767,478.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		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 A4 and C4; enter projections)		2,091.27		2,086.68		2,070.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,828,972.68		24,743,544.00		25,582,613.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		24,828,972.68		24,743,544.00		25,582,613.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		744,869.18		742,306.32		767,478.39
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		744,869.18		742,306.32		767,478.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



ORLAND
UNIFIED SCHOOL DISTRICT

Other Funds 13-67



2017 - 2018

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

2017-2018

	FUND 13	FUND 14	FUND 17	FUND 21	FUND 25	FUND 35	FUND 51	FUND 67
	Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Building Fund	Developer Fees	Co Sch Facility	Bond Redemption	Self-Insured
Revenues								
Federal Resources	900,000	-	-	-	-	-	-	-
Other State	70,000	-	-	-	-	-	-	-
Other Local	148,800	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,118,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Classified Salaries	436,227	-	-	-	-	-	-	-
Employee Benefits	267,244	-	-	-	-	-	-	-
Books and Supplies	422,001	-	-	-	-	-	-	-
Services & Operating	33,933	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,159,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency)								
Revenues Over Expenses	(40,605)	-	-	-	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-	-	-	-	-
Net Increase(Decrease) to Fund Balance	\$ (40,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance As of July 1- Unaudited	\$ 373,919	\$ 426,701	\$ 275,995	\$ 27	\$ 55,874	\$ 639	\$ 1,258,823	\$ 68,592
Ending Fund Balance June 30 - Unaudited	\$ 333,314	\$ 426,701	\$ 275,995	\$ 27	\$ 55,874	\$ 639	\$ 1,258,823	\$ 68,592



ORLAND
UNIFIED SCHOOL DISTRICT

Supplementals



2017 - 2018

	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	659,075.00	(214,480.00)	444,595.00	0.00		444,595.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	659,075.00	(214,480.00)	444,595.00	0.00	0.00	444,595.00
Capital assets being depreciated:						
Land Improvements	1,767,813.00	226,586.00	1,994,399.00	36,397.42		2,030,796.42
Buildings	39,825,767.00	641,022.00	40,466,789.00	138,213.04		40,605,002.04
Equipment	2,288,212.00	285,015.00	2,573,227.00	363,662.69		2,936,889.69
Total capital assets being depreciated	43,881,792.00	1,152,623.00	45,034,415.00	538,273.15	0.00	45,572,688.15
Accumulated Depreciation for:						
Land Improvements	(51,637.30)	(1,027,786.35)	(1,079,423.65)			(1,079,423.65)
Buildings	(804,405.14)	(10,811,714.86)	(11,616,120.00)			(11,616,120.00)
Equipment	(110,635.15)	(2,037,387.85)	(2,148,023.00)			(2,148,023.00)
Total accumulated depreciation	(966,677.59)	(13,876,889.06)	(14,843,566.65)	0.00	0.00	(14,843,566.65)
Total capital assets being depreciated, net	42,915,114.41	(12,724,266.06)	30,190,848.35	538,273.15	0.00	30,729,121.50
Governmental activity capital assets, net	43,574,189.41	(12,938,746.06)	30,635,443.35	538,273.15	0.00	31,173,716.50
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	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	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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 North Valley Schools Insured Group through Keenan and Associates JPA.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Karen Gosting

Title: Chief Business Official

Telephone: 530-865-1200

E-mail: kgosting@orlandusd.net

ANNUAL BUDGET REPORT:
July 1, 2017 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:

Public Hearing:

Place: District Office 903 South St Orland

Date: June 09, 2017

Place: 903 South St, Orland, Ca 95928

Date: June 15, 2017

Time: 06:00 PM

Adoption Date: June 29, 2017

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	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • 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	
			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	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• 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 29, 2017	
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	

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	

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	9,261,970.79	301	0.00	303	9,261,970.79	305	0.00		307	9,261,970.79	309
2000 - Classified Salaries	3,051,206.14	311	0.00	313	3,051,206.14	315	268,047.18		317	2,783,158.96	319
3000 - Employee Benefits	5,659,717.09	321	0.00	323	5,659,717.09	325	155,199.41		327	5,504,517.68	329
4000 - Books, Supplies Equip Replace. (6500)	1,978,160.41	331	0.00	333	1,978,160.41	335	595,465.21		337	1,382,695.20	339
5000 - Services . . . & 7300 - Indirect Costs	2,157,142.65	341	0.00	343	2,157,142.65	345	174,519.86		347	1,982,622.79	349
TOTAL					22,108,197.08	365	TOTAL			20,914,965.42	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	7,601,193.79		375
2. Salaries of Instructional Aides Per EC 41011.	2100	805,639.00		380
3. STRS.	3101 & 3102	904,988.09		382
4. PERS.	3201 & 3202	126,705.63		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	179,814.91		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,129,695.38		385
7. Unemployment Insurance.	3501 & 3502	4,233.48		390
8. Workers' Compensation Insurance.	3601 & 3602	174,791.61		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	271,544.07		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		12,198,605.96		395
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		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		12,198,605.96		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.32%		
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)	58.32%
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).	20,914,965.42
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	9,509,137.00	301	0.00	303	9,509,137.00	305	0.00		307	9,509,137.00	309
2000 - Classified Salaries	3,337,728.00	311	0.00	313	3,337,728.00	315	297,779.00		317	3,039,949.00	319
3000 - Employee Benefits	6,156,903.05	321	0.00	323	6,156,903.05	325	167,202.39		327	5,989,700.66	329
4000 - Books, Supplies Equip Replace. (6500)	1,311,215.83	331	0.00	333	1,311,215.83	335	435,810.00		337	875,405.83	339
5000 - Services. . . & 7300 - Indirect Costs	2,047,925.50	341	0.00	343	2,047,925.50	345	129,297.12		347	1,918,628.38	349
TOTAL					22,362,909.38	365	TOTAL			21,332,820.87	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	7,881,377.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	905,534.00	380
3. STRS.	3101 & 3102	1,129,512.09	382
4. PERS.	3201 & 3202	153,291.98	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	192,837.51	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,251,578.00	385
7. Unemployment Insurance.	3501 & 3502	4,876.05	390
8. Workers' Compensation Insurance.	3601 & 3602	174,491.62	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	284,376.17	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		12,977,874.42	395
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	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		12,977,874.42	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.84%	
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)	60.84%
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).	21,332,820.87
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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	17,837,283.00	256,435.00	18,093,718.00			18,093,718.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,505,000.00	95,020.00	4,600,020.00		0.00	4,600,020.00	
Capital Leases Payable	310,583.00		310,583.00		310,583.00	0.00	
Lease Revenue Bonds Payable			0.00		0.00	0.00	
Other General Long-Term Debt			0.00		0.00	0.00	
Net Pension Liability	12,374,821.00	2,510,879.00	14,885,700.00			14,885,700.00	
Net OPEB Obligation	1,954,613.00	252,264.00	2,206,877.00			2,206,877.00	
Compensated Absences Payable	130,574.26	8.74	130,583.00			130,583.00	
Governmental activities long-term liabilities	37,112,874.26	3,114,606.74	40,227,481.00	0.00	310,583.00	39,916,898.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			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) 684,836.00
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) 17,288,058.02

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) 3.96%

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. 0.00

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)	795,541.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	314,879.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,000.00
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)	84,237.83
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)	0.00
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,219,657.83
9. Carry-Forward Adjustment (Part IV, Line F)	154,934.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,374,592.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,288,173.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,455,009.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,469,620.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	221,627.49
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)	359,428.38
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)	2,042,979.99
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)	0.00
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)	0.00
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)	1,109,245.10
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)	21,946,084.35

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)

5.56%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

6.26%

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)	1,219,657.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(182,490.99)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (4.02%) times Part III, Line B18); zero if negative	154,934.25
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.02%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	154,934.25
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	154,934.25

July 1 Budget
2016-17 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	187,377.68		147,759.10	335,136.78
2. State Lottery Revenue	8560	315,586.00		98,621.00	414,207.00
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)		502,963.68	0.00	246,380.10	749,343.78
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	383,007.55		118,000.00	501,007.55
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	34,601.41			34,601.41
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			89,000.00	89,000.00
6. Capital Outlay	6000-6999	7,000.00			7,000.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	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)		424,608.96	0.00	207,000.00	631,608.96
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	78,354.72	0.00	39,380.10	117,734.82
D. COMMENTS:					
The district utilizes RS 6300 for additional online classes/resources. According to CSAM the object code for internet instruction and related materials is 5800.					

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 8880.4(a)(2)(B) 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.

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,080,031.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,243,331.71
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	652,754.76
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	245,761.92
4. Other Transfers Out	All	9200	7200-7299	321,566.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	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)				1,220,082.68
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	3,845.10
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)				21,620,462.47

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,134.63
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,128.44
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.)	19,735,071.65	9,263.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	19,735,071.65	9,263.81
B. Required effort (Line A.2 times 90%)	17,761,564.49	8,337.43
C. Current year expenditures (Line I.E and Line II.B)	21,620,462.47	10,128.44
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



ORLAND
UNIFIED SCHOOL DISTRICT

Criteria & Standards



2017 - 2018

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	2,161	2,166		
Charter School				
Total ADA	2,161	2,166	N/A	Met
Second Prior Year (2015-16)				
District Regular	2,161	2,161		
Charter School				
Total ADA	2,161	2,161	0.0%	Met
First Prior Year (2016-17)				
District Regular	2,098	2,104		
Charter School		0		
Total ADA	2,098	2,104	N/A	Met
Budget Year (2017-18)				
District Regular	2,104			
Charter School	0			
Total ADA	2,104			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	2,238	2,254		
Charter School				
Total Enrollment	2,238	2,254	N/A	Met
Second Prior Year (2015-16)				
District Regular	2,240	2,183		
Charter School				
Total Enrollment	2,240	2,183	2.5%	Not Met
First Prior Year (2016-17)				
District Regular	2,170	2,201		
Charter School				
Total Enrollment	2,170	2,201	N/A	Met
Budget Year (2017-18)				
District Regular	2,185			
Charter School				
Total Enrollment	2,185			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district experienced a substantial loss of students in the 2015-2016 year. Projections were based on cohort's moving forward with normal trend adjustments. Research porved 50+ was due to families moving out of the area.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,166	2,254	
Charter School		0	
Total ADA/Enrollment	2,166	2,254	96.1%
Second Prior Year (2015-16)			
District Regular	2,098	2,183	
Charter School			
Total ADA/Enrollment	2,098	2,183	96.1%
First Prior Year (2016-17)			
District Regular	2,104	2,201	
Charter School	0		
Total ADA/Enrollment	2,104	2,201	95.6%
Historical Average Ratio:			95.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.4%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	2,091	2,185		
Charter School	0			
Total ADA/Enrollment	2,091	2,185	95.7%	Met
1st Subsequent Year (2018-19)				
District Regular	2,087	2,193		
Charter School				
Total ADA/Enrollment	2,087	2,193	95.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	2,071	2,197		
Charter School				
Total ADA/Enrollment	2,071	2,197	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		22,230,856.00	22,792,199.00	23,247,972.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,138.06	2,136.93	2,123.77	2,119.18
b. Prior Year ADA (Funded)		2,138.06	2,136.93	2,123.77
c. Difference (Step 1a minus Step 1b)		(1.13)	(13.16)	(4.59)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.05%	-0.62%	-0.22%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-0.05%	-0.62%	-0.22%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.05% to .95%	-1.62% to .38%	-1.22% to .78%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,943,300.00	5,107,115.00	5,158,186.00	5,209,767.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	21,095,363.00	21,627,313.00	22,536,060.00	23,153,785.00
District's Projected Change in LCFF Revenue:		2.52%	4.20%	2.74%
LCFF Revenue Standard:		-1.05% to .95%	-1.62% to .38%	-1.22% to .78%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district's calculations are based on the most current state budget projections. The latest calculator used was updated on May 14, 2017. Increase in funding projections are due to the increase in the GAP funding rate.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	12,327,533.61	15,522,754.12	79.4%
Second Prior Year (2015-16)	14,772,977.98	18,788,129.81	78.6%
First Prior Year (2016-17)	15,254,775.06	19,135,653.24	79.7%
	Historical Average Ratio:		79.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	76.2% to 82.2%	76.2% to 82.2%	76.2% to 82.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	15,999,631.74	19,131,254.77	83.6%	Not Met
1st Subsequent Year (2018-19)	16,625,605.00	19,698,805.00	84.4%	Not Met
2nd Subsequent Year (2019-20)	17,178,279.00	20,437,115.00	84.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The board approved a 2-year agreement : 2% salary increase for 2016-2017 and 3% salary increase for 2017-2018. Health benefit contribution automatically increases 4% annually. STRS increases 1.85 % per year for all 3 years. PERS increase 1.643% 17/18; /2.569% 18-19; 2.70% 18/19. The rise in STRS/PERS will continue to grow and is not within our control. The current health insurance agreement with the units automatically increase 4% per year whether there is a premium increase or not, this agreement is of concern.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.05%	-0.62%	-0.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.05% to 9.95%	-10.62% to 9.38%	-10.22% to 9.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.05% to 4.95%	-5.62% to 4.38%	-5.22% to 4.78%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	1,231,991.00		
Budget Year (2017-18)	1,084,400.00	-11.98%	Yes
1st Subsequent Year (2018-19)	1,019,345.00	-6.00%	Yes
2nd Subsequent Year (2019-20)	1,019,345.00	0.00%	No

Explanation:
(required if Yes)

Title I is the district's largest federal funding source. A decrease has been projected until confirmation of funding is received. The federal funds the district received (\$3,000) for AP testing have been eliminated by the federal government. Title II will be coming in through the state in the future the district is unclear how this will affect our district.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	1,176,607.62		
Budget Year (2017-18)	1,262,449.54	7.30%	Yes
1st Subsequent Year (2018-19)	610,148.00	-51.67%	Yes
2nd Subsequent Year (2019-20)	525,475.00	-13.88%	Yes

Explanation:
(required if Yes)

The district is expected to draw down the remaining California Clean Energy Funds \$444,689 it is not an ongoing funding source. Career Pathways funding is a 3 year funding source, 17/18 reduced to 75% from prior year, 18-19 funding is reduced 50% and sunsets.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	786,322.80		
Budget Year (2017-18)	696,600.00	-11.41%	Yes
1st Subsequent Year (2018-19)	696,000.00	-0.09%	No
2nd Subsequent Year (2019-20)	696,000.00	0.00%	No

Explanation:
(required if Yes)

Other local revenue includes grants from the state hosted by local agencies such as Chico State/Butte College/Chico Unified. The reduction in revenue from 16/17 to 17/18 is due AG and Health/Butte-Glenn Career Pathways grants that have been expended.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	1,926,460.41		
Budget Year (2017-18)	1,311,215.83	-31.94%	Yes
1st Subsequent Year (2018-19)	1,141,087.00	-12.97%	Yes
2nd Subsequent Year (2019-20)	1,289,092.00	12.97%	Yes

Explanation:
(required if Yes)

2016/17 the district adopted Benchmark as the new language arts program for K-5 as well as added more Read 180 programs for 6-8. The cost for both programs exceeded \$500,000. There is not an text adoption budgeted in the cycle. Many one-time purchases for grants were also realized in 2016/2017 that will not be in this budget cycle.

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

First Prior Year (2016-17)	2,157,142.65		
Budget Year (2017-18)	2,047,925.50	-5.06%	Yes
1st Subsequent Year (2018-19)	1,825,539.00	-10.86%	Yes
2nd Subsequent Year (2019-20)	1,877,749.00	2.86%	No

Explanation:
(required if Yes)

Reduction in expenditures is due to the Prop 39/Solar projected reduction in power costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	3,194,921.42		
Budget Year (2017-18)	3,043,449.54	-4.74%	Met
1st Subsequent Year (2018-19)	2,325,493.00	-23.59%	Not Met
2nd Subsequent Year (2019-20)	2,240,820.00	-3.64%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	4,083,603.06		
Budget Year (2017-18)	3,359,141.33	-17.74%	Not Met
1st Subsequent Year (2018-19)	2,966,626.00	-11.68%	Not Met
2nd Subsequent Year (2019-20)	3,166,841.00	6.75%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Title I is the district's largest federal funding source. A decrease has been projected until confirmation of funding is received. The federal funds the district received (\$3,000) for AP testing have been eliminated by the federal government. Title II will be coming in through the state in the future the district is unclear how this will affect our district.

Explanation:

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

The district is expected to draw down the remaining California Clean Energy Funds \$444,689 it is not an ongoing funding source. Career Pathways funding is a 3 year funding source, 17/18 reduced to 75% from prior year, 18-19 funding is reduced 50% and sunsets.

Explanation:

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

Other local revenue includes grants from the state hosted by local agencies such as Chico State/Butte College/Chico Unified. The reduction in revenue from 16/17 to 17/18 is due AG and Health/Butte-Glenn Career Pathways grants that have been expended.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

2016/17 the district adopted Benchmark as the new language arts program for K-5 as well as added more Read 180 programs for 6-8. The cost for both programs exceeded \$500,000. There is not an text adoption budgeted in the cycle. Many one-time purchases for grants were also realized in 2016/2017 that will not be in this budget cycle.

Explanation:

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

Reduction in expenditures is due to the Prop 39/Solar projected reduction in power costs.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

24,828,972.68	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
24,828,972.68	744,869.18	980,536.10	744,869.18

- d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
496,579.45	744,869.18

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account

Status

- e. OMMA/RMA Contribution

750,000.00	Met
------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	576,961.68	700,950.94	722,289.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	63,739.55	57,597.09	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	640,701.23	758,548.03	722,289.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	19,732,082.56	23,568,333.43	24,080,031.76
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	19,732,082.56	23,568,333.43	24,080,031.76
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.2%	3.2%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	1.1%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	495,681.61	16,022,780.54	N/A	Met
Second Prior Year (2015-16)	239,913.56	18,991,432.02	N/A	Met
First Prior Year (2016-17)	219,428.45	19,135,653.24	N/A	Met
Budget Year (2017-18) (Information only)	52,452.23	19,131,254.77		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	(158,044.28)	149,486.78	N/A		Met
Second Prior Year (2015-16)	669,268.98	661,711.23	1.1%		Not Met
First Prior Year (2016-17)	932,050.96	901,624.79	3.3%		Not Met
Budget Year (2017-18) (Information only)	1,121,053.24				

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

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

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

- 1a. **STANDARD NOT MET** - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The district has been progressive in upgrading the Student Family Resource Center and Career Center. Planned budgets were not enough to cover the expenditures of the upgrades. The cost of adopted textbooks also came in higher than planned with adding two-way immersion program at Mill Street.

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$66,000 (greater of)	0 to 300
4% or \$66,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,091	2,087	2,071
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	24,828,972.68	24,743,544.00	25,582,613.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	24,828,972.68	24,743,544.00	25,582,613.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	744,869.18	742,306.32	767,478.39
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	744,869.18	742,306.32	767,478.39

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	747,434.18	742,306.32	767,478.39
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	493.84	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.03)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	747,927.99	742,306.32	767,478.39
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	744,869.18	742,306.32	767,478.39
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

The district receives a small allocation of Forest Reserves average \$20,000 per year. The district does no budget any ongoing expenditures to this funding.

S5. Contributions

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

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

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

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(2,671,814.11)			
Budget Year (2017-18)	(2,840,635.00)	168,820.89	6.3%	Met
1st Subsequent Year (2018-19)	(3,201,756.00)	361,121.00	12.7%	Not Met
2nd Subsequent Year (2019-20)	(3,388,570.05)	186,814.05	5.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The major impact on the general fund will be the potential increase in the SELPA excess cost. The SELPA increased the cost by \$184,000 for the 17/18 year. The subsequent years projections reflects increases as in the past. The district will be working for resolution to decrease these costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district paid off the capital lease for playground equipment in 2016/2017. The district is working on the Proposition 39 Energy Efficiency and Solar PV Project in the 2017-2018 fiscal year. The board is expected to approve the financing for the project on the same date as the adoption of this budget. The cost of the capital lease will be offset with energy savings and routine maintenance.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

7,107,074.00

7,107,074.00

Actuarial

Jul 01, 2016

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
631,590.00	631,590.00	631,590.00
423,772.01	397,102.00	403,519.00
423,772.01	397,102.00	403,519.00
25	22	22

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

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

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

Yes

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

The district operates under a self insurance plan for health/dental/vision. A stop loss of \$85,000 is in place per participant. To date the district has managed to keep a positive cash balance. The district also participates in a JPA for worker's compensation with North Valley Insurance Group through Keenan and Associates. Rates are managed by the pool and well invested.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
3,652,652.00	3,787,354.00	3,929,381.00
3,652,652.00	3,787,354.00	3,929,381.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	117.0	120.0	121.0	121.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 18, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

267,144

0

0

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

LCFF 88% Restricted Resources 12% The budget reflected increase no budget revision was necessary.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,888,057	1,980,579	2,059,802
100.0%	100.0%	100.0%
4.0%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
actual	113,392	115,093
1.5%	1.5%	1.5%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	76.5	78.8	78.8	78.8

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

Jun 30, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

5. Salary settlement:

Budget Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

87,989

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

3.0%

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

Classified salaries are 86% supported by LCFF 14% funded in Fund 13

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,139,844	11,854,378	1,232,855
100.0%	100.0%	100.0%
4.0%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	18.0	17.0	17.0	17.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
52,385		
3.0%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
305,298	317,510	330,210
100.0%	100.0%	100.0%
4.0%	4.0%	4.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
actual	21,878	22,049
1.5%	1.5%	1.5%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 29, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

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

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review