

**Sierra Sands Unified School District  
General Fund Restricted  
Budget Comparison Report  
2016/2017 Second Interim**

Objects	<u>COLUMN A</u> 2016/2017 <u>Second Interim</u>	<u>COLUMN B</u> 2016/2017 <u>First Interim</u>	<u>DIFFERENCE</u>
<b>Projected Fund Balance</b>			
July 1 Beginning Fund Balance	\$1,767,032	\$1,767,032	
Add: Revenues*	8000-8999 \$11,458,655	\$11,434,501	
Less: Expenditures**	1000-7999 \$12,098,756	\$11,375,547	
June 30 Ending Fund Balance	<u>\$1,126,931</u>	<u>\$1,825,986</u>	
<b>ADD: Revenues</b>			
			<i>(Column A - Column B)</i>
Federal Revenues	8100-8299 \$3,128,686	\$2,955,037	\$173,649 1
Other State Revenues	8300-8599 \$4,181,972	\$4,331,467	-\$149,495 2
Other Local Revenues	8600-8799 \$172,800	\$172,800	\$0
<b>Total Revenues</b>	<u>\$7,483,458</u> a	<u>\$7,459,304</u>	<u>\$24,154</u>
<b>LESS: Expenditures</b>			
			<i>(Column B - Column A)</i>
Certificated Salaries	1000-1999 \$4,348,414	\$4,324,745	-\$23,669 3
Classified Salaries	2000-2999 \$1,613,867	\$1,613,728	-\$139
Benefits - Current Employees	3000-3999 \$2,606,554	\$2,549,308	-\$57,246 4
Books and Supplies	4000-4999 \$1,118,499	\$1,099,532	-\$18,968 5
Services and Operating Expenses	5000-5999 \$1,275,811	\$1,123,843	-\$151,968 5
Capital Outlay	6000-6999 \$746,503	\$274,847	-\$471,656 6
Other Outgo (Lease Rev Bond Paym)	7100-7299 7400-7499 \$295,783	\$295,783	\$0
Indirect Costs	7300-7399 \$93,325	\$93,762	\$437
<b>Total Expenditures</b>	<u>\$12,098,756</u> b	<u>\$11,375,547</u>	<u>-\$723,209</u>
<b>ADD: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) ***</b>			
			<i>(Column A - Column B)</i>
Resource 6500 - Special Education	8980 \$3,759,680	\$3,759,680	\$0
Resource 9021 - Sierra Vista Center	8980 \$215,517	\$215,517	\$0
<b>Total Encroachment Contributions</b>	<u>\$3,975,197</u> c	<u>\$3,975,197</u>	<u>\$0</u>
<b>Net Revenue less Expenditures (a + c) - b</b>	<u>-\$640,101</u>	<u>\$58,954</u>	

\* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

\*\* Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

\*\*\* Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

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- 1 Reflects updated entitlements from the CDE and carryover not in original budget. This increase has associated expenses reflected (see note 5)
- 2 Reflects updated entitlements from the CDE.
- 3 Increase reflective of increased updated entitlements and carryover not in original budget.
- 4 Increase reflective of increased updated entitlements and carryover not in original budget.
- 5 (See Note 1)
- 6 Reflects Clean Energy Prop 39 projected expenses