

## Gen Fund Budget Comparison Worksheet

**Materiality Threshold**  
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	Unrestricted				Restricted				Total				
	Year:	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%
	Period:	Estimated Actuals	Adopted Budget	Difference	Change	Estimated Actuals	Adopted Budget	Difference	Change	Estimated Actuals	Adopted Budget	Difference	Change
<b>Revenues</b>													
Revenue Limit Funding <sup>10-8099</sup>		809,962	843,570	33,608	4.15%	-	-	-		809,962	843,570	33,608	4.15%
Federal Revenues 100-8299		-	-	-		200,056	162,418	(37,638)	-18.81%	200,056	162,418	(37,638)	-18.81%
State Revenues 300-8599		5,419	8,546	3,127	57.70%	712,260	670,195	(42,065)	-5.91%	717,679	678,741	(38,938)	-5.43%
Local Revenues 500-8799		302,793	302,793	-	0.00%	4,500	4,500	-	0.00%	307,293	307,293	-	0.00%
<b>Total Revenues</b>		1,118,174	1,154,909	36,735	3.29%	916,816	837,113	(79,703)	-8.69%	2,034,990	1,992,022	(42,968)	-2.11%
<b>Expenditures</b>													
Certificated Salaries 100-1999		190,108	233,925	43,817	23.05%	368,411	325,636	(42,775)	-11.61%	558,519	559,561	1,042	0.19%
Classified Salaries 100-2999		263,143	256,572	(6,571)	-2.50%	125,822	157,875	32,053	25.47%	388,965	414,447	25,482	6.55%
Benefits & Taxes 100-3999		251,120	281,649	30,529	12.16%	220,687	215,252	(5,435)	-2.46%	471,807	496,901	25,094	5.32%
Materials & Supplies 100-4999		27,576	19,557	(8,019)	-29.08%	64,059	57,684	(6,375)	-9.95%	91,635	77,241	(14,394)	-15.71%
Operating Expenditure <sup>100-5999</sup>		372,160	370,222	(1,938)	-0.52%	289,820	244,566	(45,254)	-15.61%	661,980	614,788	(47,192)	-7.13%
Capital Outlay 100-6599		20,000	287,000	267,000	1335.00%	22,664	3,000	(19,664)	-86.76%	42,664	290,000	247,336	579.73%
Other Outgo <sup>7xxx's</sup>		24,428	24,428	-	0.00%	-	-	-		24,428	24,428	-	0.00%
Other Outgo 300-7399		(10,612)	(6,568)	4,044	-38.11%	10,612	6,568	(4,044)	-38.11%	-	-	-	
<b>Total Expenditures</b>		1,137,923	1,466,785	328,862	28.90%	1,102,075	1,010,581	(91,494)	-8.30%	2,239,998	2,477,366	237,368	10.60%
<b>Rev less Exp</b>		(19,749)	(311,876)	(292,127)	1479.20%	(185,259)	(173,468)	11,791	-6.36%	(205,008)	(485,344)	(280,336)	136.74%
<b>Other Sources/Uses</b>													
Transfers In 110-8979		13,360	52,121	38,761	290.13%	-	-	-		13,360	52,121	38,761	290.13%
Contributions 180-8999		(152,700)	(173,468)	(20,768)	13.60%	152,700	173,468	20,768	13.60%	-	-	-	
Transfers Out 510-7699		-	-	-		-	-	-		-	-	-	
<b>Total Other Sources</b>		(139,340)	(121,347)	17,993	-12.91%	152,700	173,468	20,768	13.60%	13,360	52,121	38,761	290.13%
<b>Change in Fund Bal</b>		<b>(159,089)</b>	<b>(433,223)</b>	<b>(274,134)</b>	<b>172.31%</b>	<b>(32,559)</b>	<b>-</b>	<b>32,559</b>		<b>(191,648)</b>	<b>(433,223)</b>	<b>(241,575)</b>	<b>126.05%</b>
<b>Beg Fund Bal</b>		2,698,358	2,539,269	(159,089)	-5.90%	32,559	-	(32,559)		2,730,917	2,539,269	(191,648)	-7.02%
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		2,698,358	2,539,269	(159,089)	-5.90%	32,559	-	(32,559)		2,730,917	2,539,269	(191,648)	-7.02%
<b>End Fund Bal</b>		2,539,269	2,106,046	(433,223)	-17.06%	-	-	-		2,539,269	<b>2,106,046</b>	(433,223)	-17.06%
Non Spendable		500	500	-		500	500	-		500	500	-	
Restricted		-	-	-		-	-	-		-	-	-	
Committed		156,666	186,013	29,347	18.73%	-	-	-		156,666	186,013	29,347	18.73%
Assigned		-	-	-		-	-	-		-	-	-	
REU		225,000	248,000	23,000		-	-	-		225,000	248,000	23,000	
<b>Unassigned</b>		<b>2,157,103</b>	<b>1,671,533</b>	<b>(462,570)</b>	<b>-21.44%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2,157,103</b>	<b>1,671,533</b>	<b>(462,570)</b>	<b>-21.44%</b>

**REU is: 10.0% 10.0%**

Tickmark Legend

Sierra County Office of Education  
2018/19 Adopted Budget - REVISE

1	One time Unrestricted Mandated Claims Reimbursement revenue increase approx \$3,000
2	McKinney Vento Homeless program discontinued in FY18/19. Reduced restricted revenue approx <\$38k>
3	Unrestricted Certificated Salary expenditure increase approx. \$43k - Megan Meschery moved to SCOE from SPJUSD, 50% cost split.
4	Increase in Unrestricted Benefits costs: STRS approx \$10k, PERS approx \$9,500, H&W approx \$10k, W/C approx \$1,500
5	Unrestricted Lottery expenditures reduced for Materials & Supplies approx <\$8k> to balance anticipated revenues.
6	Capital Improvements increased approx \$267k for one-time Asphalt/Concrete improvement projects.
7	Indirect Costs reduced due to CDE adjustment for 18/19 ICR at 0.87%. Approx \$4k.
8	Restricted Certificated Salary expenditures reduced approx \$43k: Special Education reduced approx <\$14k>. TUPE reduced approx <\$10k>, McKinney Vento reduced approx <\$19k>.
9	Restricted Classified Salary expenditures increased approx \$32k: Special Education increased approx \$35k, Foster Youth reduced approx <\$1,500>, McKinney Vento reduced approx <\$2k>
10	Restricted Operating Expenditures reduced approx <\$45k>: McKinney Vento expenditures reduced approx <\$9k>, TUPE reduced approx <\$57k> and Foster Youth increased approx \$21k.
11	Restricted Prop 39 expenditures reduced approx <\$20k> program not continuing.
12	Unrestricted Forest Reserve/SRS funding increased for FY18/19 approx \$39k.
13	Special Education contribution from Unrestricted to Restricted increase approx \$21k
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### Multi Year Projection

<b>Materiality Threshold</b>	
\$:	0
%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
LCFF Revenues	8010-8099	843,570	-	843,570	863,900	-	863,900	888,089	-	888,089
Federal Revenues	8100-8299	-	162,418	162,418	-	162,418	162,418	-	162,418	162,418
State Revenues	8300-8599	8,546	670,195	678,741	5,229	670,195	675,424	5,229	670,195	675,424
Local Revenues	8600-8799	302,793	4,500	307,293	302,793	4,500	307,293	302,793	4,500	307,293
Transfers In	8910-8979	52,121	-	52,121	13,360	-	13,360	13,360	-	13,360
Contributions	8980-8999	(173,468)	173,468	-	(182,285)	182,285	-	(193,812)	193,812	-
<b>Total Revenues</b>		<b>1,033,562</b>	<b>1,010,581</b>	<b>2,044,143</b>	<b>1,002,997</b>	<b>1,019,398</b>	<b>2,022,395</b>	<b>1,015,659</b>	<b>1,030,925</b>	<b>2,046,584</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	233,925	325,636	559,561	237,745	331,365	569,110	241,716	337,256	578,972
Classified Salaries	2000-2999	256,572	157,875	414,447	261,747	160,307	422,054	267,537	163,744	431,281
Benefits & Taxes	3000-3999	281,649	215,252	496,901	291,067	217,028	508,095	293,390	219,227	512,617
Materials & Supplies	4000-4999	19,557	57,684	77,241	19,557	56,525	76,082	19,557	56,525	76,082
Operating Expenditures	5000-5999	370,222	244,566	614,788	370,222	244,605	614,827	370,222	244,605	614,827
Capital Outlay	6000-6599	287,000	3,000	290,000	20,000	3,000	23,000	20,000	3,000	23,000
Other Outgo	7xxx's	24,428	-	24,428	24,428	-	24,428	24,428	-	24,428
Other Outgo	7300-7399	(6,568)	6,568	-	(6,568)	6,568	-	(6,568)	6,568	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,466,785</b>	<b>1,010,581</b>	<b>2,477,366</b>	<b>1,218,198</b>	<b>1,019,398</b>	<b>2,237,596</b>	<b>1,230,282</b>	<b>1,030,925</b>	<b>2,261,207</b>
<b>Rev less Exp</b>		<b>(433,223)</b>	<b>-</b>	<b>(433,223)</b>	<b>(215,201)</b>	<b>-</b>	<b>(215,201)</b>	<b>(214,623)</b>	<b>-</b>	<b>(214,623)</b>
<b>Change in Fund Bal</b>		<b>(433,223)</b>	<b>-</b>	<b>(433,223)</b>	<b>(215,201)</b>	<b>-</b>	<b>(215,201)</b>	<b>(214,623)</b>	<b>-</b>	<b>(214,623)</b>
<b>Beg Fund Bal</b>		<b>2,539,269</b>	<b>-</b>	<b>2,539,269</b>	<b>2,106,046</b>	<b>-</b>	<b>2,106,046</b>	<b>1,890,845</b>	<b>-</b>	<b>1,890,845</b>
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,539,269	-	2,539,269	2,106,046	-	2,106,046	1,890,845	-	1,890,845
<b>End Fund Bal</b>		<b>2,106,046</b>	<b>-</b>	<b>2,106,046</b>	<b>1,890,845</b>	<b>-</b>	<b>1,890,845</b>	<b>1,676,222</b>	<b>-</b>	<b>1,676,222</b>
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		186,013	-	186,013	215,360	-	215,360	215,360	-	215,360
Assigned		-	-	-	-	-	-	-	-	-
REU		248,000	-	248,000	245,000	-	245,000	245,000	-	245,000
Unassigned		<b>1,671,533</b>	<b>-</b>	<b>1,671,533</b>	<b>1,429,985</b>	<b>-</b>	<b>1,429,985</b>	<b>1,215,362</b>	<b>-</b>	<b>1,215,362</b>

### Gen Fund Budget Comparison Worksheet

<b>Materiality Threshold</b>
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%: .....

	Unrestricted				Restricted				Total				
	Year:	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%
	Period:	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change
<b>Revenues</b>													
Revenue Limit Funding	10-8099	4,733,489	5,109,587	376,098	7.95%	-	-	-		4,733,489	5,109,587	376,098	7.95%
Federal Revenues	00-8299	80,000	295,354	215,354	269.19%	101,641	102,001	360	0.35%	181,641	397,355	215,714	118.76%
State Revenues	00-8599	119,214	173,536	54,322	45.57%	278,645	173,286	(105,359)	-37.81%	397,859	346,822	(51,037)	-12.83%
Local Revenues	00-8799	233,784	233,784	-	0.00%	12,454	16,604	4,150	33.32%	246,238	250,388	4,150	1.69%
<b>Total Revenues</b>		5,166,487	5,812,261	645,774	12.50%	392,740	291,891	(100,849)	-25.68%	5,559,227	6,104,152	544,925	9.80%
<b>Expenditures</b>													
Certificated Salaries	00-1999	1,818,575	1,764,986	(53,589)	-2.95%	145,143	146,533	1,390	0.96%	1,963,718	1,911,519	(52,199)	-2.66%
Classified Salaries	00-2999	814,894	801,314	(13,580)	-1.67%	74,721	79,844	5,123	6.86%	889,615	881,158	(8,457)	-0.95%
Benefits & Taxes	00-3999	1,204,038	1,175,260	(28,778)	-2.39%	235,052	260,420	25,368	10.79%	1,439,090	1,435,680	(3,410)	-0.24%
Materials & Supplies	00-4999	338,691	310,014	(28,677)	-8.47%	58,999	50,768	(8,231)	-13.95%	397,690	360,782	(36,908)	-9.28%
Operating Expenditure	00-5999	1,191,650	1,296,483	104,833	8.80%	75,195	59,781	(15,414)	-20.50%	1,266,845	1,356,264	89,419	7.06%
Capital Outlay	00-6599	101,298	101,298	-	0.00%	141,709	14,659	(127,050)	-89.66%	243,007	115,957	(127,050)	-52.28%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-		104,450	104,450	-	0.00%
Other Outgo	00-7399	(5,281)	(4,297)	984	-18.63%	5,281	4,297	(984)	-18.63%	-	-	-	
<b>Total Expenditures</b>		5,568,315	5,549,508	(18,807)	-0.34%	736,100	616,302	(119,798)	-16.27%	6,304,415	6,165,810	(138,605)	-2.20%
<b>Rev less Exp</b>		(401,828)	262,753	664,581	-165.39%	(343,360)	(324,411)	18,949	-5.52%	(745,188)	(61,658)	683,530	-91.73%
<b>Other Sources/Uses</b>													
Transfers In	10-8979	-	-	-		-	-	-		-	-	-	
Contributions	80-8999	(242,728)	(324,411)	(81,683)	33.65%	242,728	324,411	81,683	33.65%	-	-	-	
Transfers Out	10-7699	302,747	78,590	(224,157)	-74.04%	-	-	-		302,747	78,590	(224,157)	-74.04%
<b>Total Other Sources</b>		(545,475)	(403,001)	142,474	-26.12%	242,728	324,411	81,683	33.65%	(302,747)	(78,590)	224,157	-74.04%
<b>Change in Fund Bal</b>		<b>(947,303)</b>	<b>(140,248)</b>	<b>807,055</b>	<b>-85.20%</b>	<b>(100,632)</b>	<b>-</b>	<b>100,632</b>		<b>(1,047,935)</b>	<b>(140,248)</b>	<b>907,687</b>	<b>-86.62%</b>
<b>Beg Fund Bal</b>		3,589,706	2,642,403	(947,303)	-26.39%	100,632	-	(100,632)		3,690,338	2,642,403	(1,047,935)	-28.40%
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		3,589,706	2,642,403	(947,303)	-26.39%	100,632	-	(100,632)		3,690,338	2,642,403	(1,047,935)	-28.40%
<b>End Fund Bal</b>		2,642,403	2,502,155	(140,248)	-5.31%	-	-	-		2,642,403	2,502,155	(140,248)	-5.31%
Non Spendable		3,400	3,400	-		3,400	3,400	-		3,400	3,400	-	
Restricted		-	-	-		-	-	-		-	-	-	
Committed		603,757	694,990	91,233	15.11%	-	-	-		603,757	694,990	91,233	15.11%
Assigned		-	-	-		-	-	-		-	-	-	
REU		660,000	625,000	(35,000)		-	-	-		660,000	625,000	(35,000)	
<b>Unassigned</b>		<b>1,375,246</b>	<b>1,178,765</b>	<b>(231,481)</b>	<b>-16.83%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,375,246</b>	<b>1,178,765</b>	<b>(231,481)</b>	<b>-16.83%</b>

REU is: 10.0% 10.0%

Tickmark Legend

1	Unrestricted Forest Reserve/SRS funding for FY 18/19 increase approx \$215k
2	Unrestricted one-time Mandated Claims reimbursement increase for FY 18/19 approx \$54k.
3	Restricted State Revenues reduced approx <\$105k>: Prop 39 removed from 18/19 approx <\$52k>. Restricted CTE Grant funding removed approx <\$53k>.
4	Restricted Local Revenues increased approx \$4k: Microsoft Technology Voucher program ended, revenue reduced approx <\$900>. Restricted SUMS program ended, revenue removed approx <\$10k>. Restricted Music Program donations increased approx \$15k.
5	Restricted Operating expenditures reduced approx <\$15k>: Ed Effective prog ended, exp reduced approx <\$9.5k>. SUMS program exp reduced approx <\$6k>.
6	Restricted Capital Outlay reduced approx <\$127k>: Prop 39 expenses removed approx <\$104k>. CTE Grant expenditures reduced approx <\$23k>.
7	Contributions from Unrest to Rest Programs increased approx \$82k: Title I increased approx \$10k. Small Rural Achievement reduced approx <\$2k>. CTE Grant contribution increased approx \$31k. Music Program contribution increased approx \$42k.
8	Interfund transfer to Cafeteria program increased approx \$6k. Interfund transfers to Fund 40 reduced approx <\$230k>
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Sierra-Plumas Joint Unified School District  
 2018/19 Adopted Budget - REVISE

Multi Year Projection

<b>Materiality Threshold</b>	
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%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
Revenue Limit Funding	8010-8099	5,109,587	-	5,109,587	5,334,669	-	5,334,669	5,465,485	-	5,465,485
Federal Revenues	8100-8299	295,354	102,001	397,355	80,000	101,641	181,641	80,000	101,641	181,641
State Revenues	8300-8599	173,536	173,286	346,822	41,842	173,286	215,128	41,842	173,286	215,128
Local Revenues	8600-8799	233,784	16,604	250,388	233,784	1,604	235,388	233,784	1,604	235,388
Contributions	8980-8999	(324,411)	324,411	-	(290,108)	290,108	-	(291,961)	291,961	-
<b>Total Revenues</b>		<b>5,487,850</b>	<b>616,302</b>	<b>6,104,152</b>	<b>5,400,187</b>	<b>566,639</b>	<b>5,966,826</b>	<b>5,529,150</b>	<b>568,492</b>	<b>6,097,642</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	1,764,986	146,533	1,911,519	1,788,079	114,162	1,902,241	1,810,305	114,644	1,924,949
Classified Salaries	2000-2999	801,314	79,844	881,158	811,463	81,527	892,990	819,682	81,868	901,550
Benefits & Taxes	3000-3999	1,175,260	260,420	1,435,680	1,182,500	245,795	1,428,295	1,188,839	246,825	1,435,664
Materials & Supplies	4000-4999	310,014	50,768	360,782	310,014	46,489	356,503	310,014	46,489	356,503
Operating Expenditures	5000-5999	1,296,483	59,781	1,356,264	1,296,483	59,781	1,356,264	1,296,483	59,781	1,356,264
Capital Outlay	6000-6599	101,298	14,659	115,957	101,298	14,659	115,957	101,298	14,659	115,957
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(4,297)	4,297	-	(4,226)	4,226	-	(4,226)	4,226	-
Transfers Out	7600-7629	78,590	-	78,590	78,590	-	78,590	78,590	-	78,590
<b>Total Expenditures</b>		<b>5,628,098</b>	<b>616,302</b>	<b>6,244,400</b>	<b>5,668,651</b>	<b>566,639</b>	<b>6,235,290</b>	<b>5,705,435</b>	<b>568,492</b>	<b>6,273,927</b>
<b>Rev less Exp</b>		(140,248)	-	(140,248)	(268,464)	-	(268,464)	(176,285)	-	(176,285)
<b>Change in Fund Bal</b>		<b>(140,248)</b>	<b>-</b>	<b>(140,248)</b>	<b>(268,464)</b>	<b>-</b>	<b>(268,464)</b>	<b>(176,285)</b>	<b>-</b>	<b>(176,285)</b>
<b>Beg Fund Bal</b>		2,642,403	-	2,642,403	2,502,155	-	2,502,155	2,233,691	-	2,233,691
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,642,403	-	2,642,403	2,502,155	-	2,502,155	2,233,691	-	2,233,691
<b>End Fund Bal</b>		<b>2,502,155</b>	<b>-</b>	<b>2,502,155</b>	<b>2,233,691</b>	<b>-</b>	<b>2,233,691</b>	<b>2,057,406</b>	<b>-</b>	<b>2,057,406</b>
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted		694,990	-	694,990	694,990	-	694,990	749,446	-	749,446
Assigned		-	-	-	-	-	-	-	-	-
REU		625,000	-	625,000	610,000	-	610,000	610,000	-	610,000
Unassigned		<b>1,178,765</b>	<b>-</b>	<b>1,178,765</b>	<b>925,301</b>	<b>-</b>	<b>925,301</b>	<b>694,560</b>	<b>-</b>	<b>694,560</b>