

**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**General Fund, Unrestricted**

<b>Unrestricted General Fund</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ 65,001,038	\$ 65,206,189	\$ 205,151	0.32%	- \$65,490 increase due to gap % change from 43.19% to 44.97% \$139,661 increase due to UPP change from 54.92% to 55.76%
Federal Revenues	51,751	51,751	-	0.00%	
Other State Revenues	2,578,995	2,578,995	-	0.00%	
Other Local Revenues	490,368	1,323,003	832,635	169.80%	- Received workers' compensation refund check (\$803,000) and balance for Sylvan STEAM donations (\$29,635)
<b>Total Revenues</b>	<b>\$ 68,122,152</b>	<b>\$ 69,159,938</b>	<b>\$ 1,037,786</b>	<b>1.52%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions To Restricted Programs:					
Special Education (RS 6500)	(12,523,071)	(12,608,072)	85,001	0.68%	- New Special Education service contracts
Ongoing & Major Maintenance (RS 8150)	(2,608,798)	(2,608,798)	-	0.00%	
Facilities Improvement (RS 9225)	(300,000)	(300,000)	-	0.00%	
<b>Total Other Financing Sources</b>	<b>\$ (15,431,869)</b>	<b>\$ (15,516,870)</b>	<b>\$ 85,001</b>	<b>-0.55%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 52,690,283</b>	<b>\$ 53,643,068</b>	<b>\$ 1,122,787</b>	<b>2.13%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ 31,612,940	\$ 31,392,101	\$ (220,839)	-0.70%	- Updated for positions, salaries, and staffing changes
Classified Salaries	7,113,392	7,073,557	(39,835)	-0.56%	- Updated for positions, salaries, and staffing changes
Employee Benefits	11,699,126	11,531,287	(167,838)	-1.43%	- Decreased H&W premiums and W/C rate; savings associated with salaries above
Books & Supplies	1,020,239	1,069,002	48,763	4.78%	- Increased mainly for music instruments and computers/technology
Services & Other Operating Expenditures	3,150,997	3,311,371	160,374	5.09%	- Various budget adjustments due to updated estimates such as in utilities, professional development and trainings, November election fees, and CogAT (Cognitive Abilities Test)
Capital Outlay	9,000	9,000	-	0.00%	
Other Outgo	212,874	197,959	(14,915)	-7.01%	- Adjusted debt service payment to follow payment schedule (CEC loan)
Direct Support/Indirect Costs	(890,609)	(891,696)	1,087	0.12%	- Increased restricted expenditures
<b>Total Expenses</b>	<b>\$ 53,927,959</b>	<b>\$ 53,692,581</b>	<b>\$ (233,204)</b>	<b>-0.43%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ 562,000	\$ 562,000	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 562,000</b>	<b>\$ 562,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 54,489,959</b>	<b>\$ 54,254,581</b>	<b>\$ (233,204)</b>	<b>-0.43%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 15,060,333</b>	<b>\$ 15,060,333</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (1,799,676)</b>	<b>\$ (611,513)</b>	<b>\$ 1,355,991</b>		
<b>Unrestricted Ending Fund Balance</b>	<b>\$ 13,260,657</b>	<b>\$ 14,448,819</b>	<b>\$ 1,355,991</b>	<b>10.23%</b>	

**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**General Fund, Restricted**

<b>Restricted General Fund</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ 1,065,113	\$ 1,065,113	\$ -	0.00%	<ul style="list-style-type: none"> <li>- Updated estimates per latest CDE postings and award amounts</li> <li>- Updated based on 2017-18 award amount for ASES (RS 6010)</li> </ul>
Federal Revenues	4,632,549	4,644,152	11,603	0.25%	
Other State Revenues	1,086,178	1,106,216	20,038	1.84%	
Other Local Revenues	3,391,981	3,391,981	-	0.00%	
<b>Total Revenues</b>	<b>\$ 10,175,821</b>	<b>\$ 10,207,462</b>	<b>\$ 31,641</b>	<b>0.31%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ 711,275	\$ 711,275	0.00%	<ul style="list-style-type: none"> <li>- Anticipated transfer from the bond fund to reimburse previous years' projects</li> </ul>
Other Sources	-	-	-	0.00%	
Contributions To Restricted Programs:					<ul style="list-style-type: none"> <li>- New Special Education service contracts</li> </ul>
Special Education (RS 6500)	12,523,071	12,608,072	85,001	0.68%	
Ongoing & Major Maintenance (RS 8150)	2,608,798	2,608,798	-	0.00%	
Facilities Improvement (RS 9225)	300,000	300,000	-	0.00%	
<b>Total Other Financing Sources</b>	<b>\$ 15,431,869</b>	<b>\$ 16,228,145</b>	<b>\$ 796,276</b>	<b>5.16%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 25,607,690</b>	<b>\$ 26,435,607</b>	<b>\$ 827,917</b>	<b>3.23%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ 7,417,780	\$ 7,306,667	\$ (111,113)	-1.50%	<ul style="list-style-type: none"> <li>- Updated for positions, salaries, and staffing changes</li> </ul>
Classified Salaries	5,580,821	5,442,670	(138,151)	-2.48%	
Employee Benefits	3,618,895	3,666,906	48,011	1.33%	
Books & Supplies	2,434,097	2,436,026	1,930	0.08%	
Services & Other Operating Expenditures	6,217,640	6,013,420	(204,220)	-3.28%	
Capital Outlay	3,702,596	4,759,352	1,056,757	28.54%	<ul style="list-style-type: none"> <li>- While there were various adjustments for services and other operating expenditures, the net decrease was a coding change from services to other outgo, see Other Outgo below</li> </ul>
Other Outgo	1,511,916	1,716,165	204,249	13.51%	
Direct Support/Indirect Costs	743,201	744,288	1,087	0.15%	<ul style="list-style-type: none"> <li>- Updated category/coding change from services to other outgo for NPS (non-public school) ADA transfer to the county office</li> <li>- Increased restricted expenditures</li> </ul>
<b>Total Expenses</b>	<b>\$ 31,226,946</b>	<b>\$ 32,085,494</b>	<b>\$ 858,549</b>	<b>2.75%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 31,226,946</b>	<b>\$ 32,085,494</b>	<b>\$ 858,549</b>	<b>2.75%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 6,038,148</b>	<b>\$ 6,038,148</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (5,619,255)</b>	<b>\$ (5,649,887)</b>	<b>\$ (30,632)</b>		
<b>Restricted Ending Fund Balance</b>	<b>\$ 418,892</b>	<b>\$ 388,260</b>	<b>\$ (30,632)</b>	<b>-7.31%</b>	

**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**General Fund, Combined**

<b>TOTAL GENERAL FUND - COMBINED</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>	
			<b>\$</b>	<b>%</b>
<b>REVENUES</b>				
Local Control Funding Formula (LCFF)	\$ 66,066,151	\$ 66,271,302	\$ 205,151	0.31%
Federal Revenues	4,684,300	4,695,903	11,603	0.25%
Other State Revenues	3,665,173	3,685,211	20,038	0.55%
Other Local Revenues	3,882,349	4,714,984	832,635	21.45%
<b>Total Revenues</b>	<b>\$ 78,297,973</b>	<b>\$ 79,367,400</b>	<b>\$ 1,069,427</b>	<b>1.37%</b>
<b>OTHER FINANCING SOURCES</b>				
Interfund Transfers In	\$ -	\$ 711,275	\$ 711,275	0.00%
Other Sources	-	-	-	0.00%
Contributions To Restricted Programs:	-	-	-	
Special Education (RS 6500)	-	-	-	0.00%
Ongoing & Major Maintenance (RS 8150)	-	-	-	0.00%
Facilities Improvement (RS 9225)	-	-	-	0.00%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 711,275</b>	<b>\$ 711,275</b>	<b>0.00%</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 78,297,973</b>	<b>\$ 80,078,675</b>	<b>\$ 1,780,702</b>	<b>2.27%</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 39,030,720	\$ 38,698,768	\$ (331,952)	-0.85%
Classified Salaries	12,694,213	12,516,227	(177,986)	-1.40%
Employee Benefits	15,318,021	15,198,193	(119,827)	-0.78%
Books & Supplies	3,454,336	3,505,029	50,693	1.47%
Services & Other Operating Expenditures	9,368,637	9,324,791	(43,846)	-0.47%
Capital Outlay	3,711,596	4,768,352	1,056,757	28.47%
Other Outgo	1,724,790	1,914,124	189,334	10.98%
Direct Support/Indirect Costs	(147,408)	(147,408)	-	0.00%
<b>Total Expenses</b>	<b>\$ 85,154,904</b>	<b>\$ 85,778,076</b>	<b>\$ 623,171</b>	<b>0.73%</b>
<b>OTHER FINANCING USES</b>				
Interfund Transfers Out	\$ 562,000	\$ 562,000	\$ -	0.00%
Other Uses	-	-	-	0.00%
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 562,000</b>	<b>\$ 562,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 85,716,904</b>	<b>\$ 86,340,076</b>	<b>\$ 623,171</b>	<b>0.73%</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,098,480</b>	<b>\$ 21,098,480</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (7,418,931)</b>	<b>\$ (6,261,401)</b>	<b>\$ 1,157,531</b>	
<b>TOTAL General Fund Ending Balance</b>	<b>\$ 13,679,549</b>	<b>\$ 14,837,080</b>	<b>\$ 1,157,531</b>	<b>8.46%</b>
<b>Restricted</b>	<b>\$ 418,892</b>	<b>\$ 388,260</b>	<b>\$ (30,632)</b>	<b>-7.31%</b>
<b>Unrestricted</b>	<b>\$ 13,260,657</b>	<b>\$ 14,448,819</b>	<b>\$ 1,188,163</b>	<b>8.96%</b>

**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**Food Service FD13**

<b>Fund 13 - Food Service</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- Adjusted revenues received for contracts/catering service
Federal Revenues	2,050,000	2,050,000	-	0.00%	
Other State Revenues	150,000	150,000	-	0.00%	
Other Local Revenues	1,180,000	1,298,390	118,390	10.03%	
<b>Total Revenues</b>	<b>\$ 3,380,000</b>	<b>\$ 3,498,390</b>	<b>\$ 118,390</b>	<b>3.50%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 3,380,000</b>	<b>\$ 3,498,390</b>	<b>\$ 118,390</b>	<b>3.50%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	- New Food Service Supervisor - Statutory benefits associated with new position - Purchase of additional food and supplies to accommodate new contracts - Consultation services for state audit and food service software/licenses - Purchase of two vehicles and a forklift
Classified Salaries	1,124,218	1,151,760	27,542	2.45%	
Employee Benefits	369,326	383,245	13,919	3.77%	
Books & Supplies	1,576,025	1,674,559	98,534	6.25%	
Services & Other Operating Expenditures	179,866	200,795	20,929	11.64%	
Capital Outlay	102,500	190,280	87,780	85.64%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	147,408	147,408	-	0.00%	
<b>Total Expenses</b>	<b>\$ 3,499,343</b>	<b>\$ 3,748,047</b>	<b>\$ 248,704</b>	<b>7.11%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 3,499,343</b>	<b>\$ 3,748,047</b>	<b>\$ 248,704</b>	<b>7.11%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,323,404</b>	<b>\$ 1,323,404</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (119,343)</b>	<b>\$ (249,657)</b>	<b>\$ (130,314)</b>		
<b>Fund 13 - Food Service</b>	<b>\$ 1,204,061</b>	<b>\$ 1,073,746</b>	<b>\$ (130,314)</b>	<b>-10.82%</b>	

Sylvan Union School District  
First Interim Budget vs. Second Interim Budget

OPEB FD20

Fund 20 - Special Reserve, OPEB	First Interim	Second Interim	Difference + / - \$ %		Budget Revisions from First Interim to Second Interim
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- Adjusted interest revenue based on two quarters of interest received
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	3,000	8,078	5,078	169.27%	
<b>Total Revenues</b>	<b>\$ 3,000</b>	<b>\$ 8,078</b>	<b>\$ 5,078</b>	<b>169.27%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ 337,000	\$ 337,000	\$ -	0.00%	- Transfer from the general fund
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ 337,000</b>	<b>\$ 337,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 340,000</b>	<b>\$ 345,078</b>	<b>\$ 5,078</b>	<b>1.49%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	-	-	-	0.00%	
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 735,527</b>	<b>\$ 735,527</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 340,000</b>	<b>\$ 345,078</b>	<b>\$ 5,078</b>		
<b>Fund 20 - Special Reserve, OPEB</b>	<b>\$ 1,075,527</b>	<b>\$ 1,080,605</b>	<b>\$ 5,078</b>	<b>0.47%</b>	

**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**Building Fund FD21**

<b>Fund 21 - Building Fund</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	-	-	-	0.00%	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	5,820,000	5,820,000	0.00%	- Proceeds from the sale of bonds
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,820,000</b>	<b>\$ 5,820,000</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,820,000</b>	<b>\$ 5,820,000</b>	<b>0.00%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	-	3,744	3,744	0.00%	- Labor compliance program
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 3,744</b>	<b>\$ 3,744</b>	<b>0.00%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 711,275	\$ 711,275	0.00%	- Transfer to the general fund for reimbursement for previous years' projects
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 711,275</b>	<b>\$ 711,275</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 715,019</b>	<b>\$ 715,019</b>	<b>0.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ -</b>	<b>\$ 5,104,981</b>	<b>\$ 5,104,981</b>		
<b>Fund 21 - Building Fund</b>	<b>\$ -</b>	<b>\$ 5,104,981</b>	<b>\$ 5,104,981</b>	<b>0.00%</b>	

Sylvan Union School District  
First Interim Budget vs. Second Interim Budget

Capital Facilities FD25

<b>Fund 25 - Capital Facilities Fund</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- Adjusted interest revenue based on two quarters of interest received
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	1,000	46,536	45,536	4553.60%	
<b>Total Revenues</b>	<b>\$ 1,000</b>	<b>\$ 46,536</b>	<b>\$ 45,536</b>	<b>4553.60%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 1,000</b>	<b>\$ 46,536</b>	<b>\$ 45,536</b>	<b>4553.60%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	- Ustach portables
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	39,000	39,000	-	0.00%	
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 138,109</b>	<b>\$ 138,109</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (38,000)</b>	<b>\$ 7,536</b>	<b>\$ 45,536</b>		
<b>Fund 25 - Capital Facilities Fund</b>	<b>\$ 100,109</b>	<b>\$ 145,645</b>	<b>\$ 45,536</b>	<b>45.49%</b>	

Sylvan Union School District  
First Interim Budget vs. Second Interim Budget

Capital Outlay FD40

Fund 40 - Special Reserve for Capital Outlay (Equipment Replacement, Buses, Childcare Improvement Projects, & Facilities Projects)	First Interim	Second Interim	Difference + / - \$ %		Budget Revisions from First Interim to Second Interim
<b>REVENUES</b> Local Control Funding Formula (LCFF) Federal Revenues Other State Revenues Other Local Revenues <b>Total Revenues</b>  <b>OTHER FINANCING SOURCES</b> Interfund Transfers In   Other Sources Contributions <b>Total Other Financing Sources</b>	\$ - - - 3,000 <b>\$ 3,000</b>   396,149   - - <b>\$ 396,149</b>	\$ - - - 4,807 <b>\$ 4,807</b>   396,149   - - <b>\$ 396,149</b>	\$ - 0.00% - 0.00% - 0.00% 1,807 60.23% <b>\$ 1,807 60.23%</b>   \$ - 0.00% - 0.00% - <b>\$ - 0.00%</b>		- Adjusted interest revenue based on two quarters of interest received      - The following are funds transfers in: - \$25,000 from general fund for equipment replacement - \$200,000 from general fund for buses - \$171,149 from Childcare fund for Childcare improvement projects
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 399,149</b>	<b>\$ 400,956</b>	<b>\$ 1,807 0.45%</b>		
<b>EXPENSES</b> Certificated Salaries Classified Salaries Employee Benefits Books & Supplies Services & Other Operating Expenditures Capital Outlay Other Outgo Direct Support/Indirect Costs <b>Total Expenses</b>  <b>OTHER FINANCING USES</b> Interfund Transfers Out Other Uses <b>Total Other Financing Sources &amp; Uses</b>	\$ - - - - - 230,905 - - <b>\$ 230,905</b>  - - - <b>\$ -</b>	\$ - - - - - 230,905 - - <b>\$ 230,905</b>  - - - <b>\$ -</b>	\$ - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% <b>\$ - 0.00%</b>  \$ - 0.00% - 0.00% - <b>\$ - 0.00%</b>		
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 230,905</b>	<b>\$ 230,905</b>	<b>\$ - 0.00%</b>		
<b>Beginning Fund Balance</b>	<b>\$ 285,661</b>	<b>\$ 285,661</b>	<b>\$ - 0.00%</b>		
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 168,244</b>	<b>\$ 170,051</b>	<b>\$ 1,807</b>		
<b>Fund 40 - Special Reserve for Capital Outlay</b>	<b>\$ 453,905</b>	<b>\$ 455,712</b>	<b>\$ 1,807 0.40%</b>		



**Sylvan Union School District**  
**First Interim Budget vs. Second Interim Budget**

**Childcare FD63**

<b>Fund 63 - Child Care Fund</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference + / -</b>		<b>Budget Revisions from First Interim to Second Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- Adjusted interest revenue based on 2 quarters of interest received
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	803,000	810,573	7,573	0.94%	
<b>Total Revenues</b>	<b>\$ 803,000</b>	<b>\$ 810,573</b>	<b>\$ 7,573</b>	<b>0.94%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 803,000</b>	<b>\$ 810,573</b>	<b>\$ 7,573</b>	<b>0.94%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	- Updated for positions, salaries, and staffing changes - Statutory benefits associated with salaries
Classified Salaries	574,679	605,995	31,316	5.45%	
Employee Benefits	172,954	176,273	3,319	1.92%	
Books & Supplies	13,101	13,101	-	0.00%	
Services & Other Operating Expenditures	52,499	52,499	-	0.00%	
Capital Outlay	4,500	4,500	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 817,733</b>	<b>\$ 852,368</b>	<b>\$ 34,635</b>	<b>4.24%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ 171,149	\$ 171,149	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 171,149</b>	<b>\$ 171,149</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 988,882</b>	<b>\$ 1,023,517</b>	<b>\$ 34,635</b>	<b>3.50%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 947,003</b>	<b>\$ 947,003</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (185,882)</b>	<b>\$ (212,944)</b>	<b>\$ (27,062)</b>		
<b>Fund 63 - Child Care Fund</b>	<b>\$ 761,121</b>	<b>\$ 734,059</b>	<b>\$ (27,062)</b>	<b>-3.56%</b>	

Sylvan Union School District  
First Interim Budget vs. Second Interim Budget

Self-Insured FD67

Fund 67 - Self-Insured Fund	First Interim	Second Interim	Difference + / - \$ %		Budget Revisions from First Interim to Second Interim
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- Adjusted interest revenue based on two quarters of interest received - Employer and employees' contribution for vision insurance
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	1,310,000	1,425,918	115,918	8.85%	
<b>Total Revenues</b>	<b>\$ 1,310,000</b>	<b>\$ 1,425,918</b>	<b>\$ 115,918</b>	<b>8.85%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 1,310,000</b>	<b>\$ 1,425,918</b>	<b>\$ 115,918</b>	<b>8.85%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	- Premium payments for vision insurance
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	1,325,837	1,435,837	110,000	8.30%	
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 1,325,837</b>	<b>\$ 1,435,837</b>	<b>\$ 110,000</b>	<b>8.30%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 1,325,837</b>	<b>\$ 1,435,837</b>	<b>\$ 110,000</b>	<b>8.30%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,589,190</b>	<b>\$ 1,589,190</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (15,837)</b>	<b>\$ (9,919)</b>	<b>\$ 5,918</b>		
<b>Fund 67 - Self-Insured Fund</b>	<b>\$ 1,573,353</b>	<b>\$ 1,579,271</b>	<b>\$ 5,918</b>	<b>0.38%</b>	