

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

General Fund, Unrestricted

| Unrestricted General Fund | Adopted Budget | First Interim | Difference + / - | | Description of Changes from Adopted Budget to First Interim |
|---|---------------------------|--------------------------|-------------------------|----------------|---|
| | | | \$ | % | |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ 73,456,155 | \$ 73,373,122 | \$ (83,033) | -0.11% | - Slight decline in unduplicated pupil count resulting in reduced revenues. 55.82% to 55.66%. |
| Federal Revenues | 195,361 | 195,361 | - | 0.00% | |
| Other State Revenues | 1,566,854 | 1,521,540 | (45,314) | -2.89% | - Decline in Lottery revenues due to slight decline in enrollment. |
| Other Local Revenues | 891,657 | 1,071,819 | 180,162 | 20.21% | - Increase in FY2018-19 donations balance required adjustment to budget projections in FY2019-20. |
| Total Revenues | \$ 76,110,027 | \$ 76,161,842 | \$ 51,815 | 0.07% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions To Restricted Programs: | | | | | |
| Special Education (RS 6500) | (13,723,005) | (14,057,340) | 334,335 | 2.44% | - Increased cost of Special Education contracts. New classroom at Freedom. |
| Ongoing & Major Maintenance (RS 8150) | (2,705,672) | (2,923,947) | 218,275 | 8.07% | - Contribution calculated as 3% of expenditures and transfers in FD01. Cost increases to FD01 results in higher contribution. |
| Facilities Improvement (RS 9225) | - | - | - | 0.00% | |
| Total Other Financing Sources | \$ (16,428,677) | \$ (16,981,287) | \$ 552,610 | -3.36% | |
| Total Revenues & Other Financing Sources | \$ 59,681,350 | \$ 59,180,555 | \$ 604,425 | 1.01% | |
| EXPENSES | | | | | |
| Certificated Salaries | \$ 32,907,558 | \$ 33,535,805 | \$ 628,247 | 1.91% | - Positions and salaries updated |
| Classified Salaries | 7,734,941 | 8,163,622 | 428,681 | 5.54% | - Positions and salaries updated |
| Employee Benefits | 13,139,265 | 13,753,525 | 614,260 | 4.67% | - H&W premiums adjusted to reflect salary adjustments |
| Books & Supplies | 3,315,798 | 3,240,353 | (75,445) | -2.28% | - Decrease attributed to some textbook adoption costs incurred in fiscal year 2018-19 reduced thr available funding to 2019-20. |
| Services & Other Operating Expenditures | 4,008,843 | 4,212,426 | 203,583 | 5.08% | - Increased costs in the following areas: advertisements, legal expenses, excess liability insurance, physicals & TB tests, outside service contracts, & other service contracts. |
| Capital Outlay | - | - | - | 0.00% | |
| Other Outgo | 118,085 | 118,085 | - | 0.00% | |
| Direct Support/Indirect Costs | (1,162,786) | (1,060,112) | (102,674) | -8.83% | - Decreased expenditures in FD01 restricted & FD13. The preceding results in decreased indirect costs to unrestricted FD01. |
| Total Expenses | \$ 60,061,704 | \$ 61,963,704 | \$ 1,696,652 | 2.82% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ 662,000 | \$ 662,000 | \$ - | 0.00% | |
| Other Uses | - | 882,000 | 882,000 | 0.00% | - Worker's compensation refund transferred to FD35 for Ustach modernization. |
| Total Other Financing Sources & Uses | \$ 662,000 | \$ 1,544,000 | \$ 882,000 | 133.23% | |
| Total Expenses & Other Financing Uses | \$ 60,723,704 | \$ 63,507,704 | \$ 2,578,652 | 4.25% | |
| Beginning Fund Balance | \$ 14,080,733 | \$ 17,356,323 | \$ 3,275,590 | 23.26% | |
| Net Increase / (Decrease) In Fund Balance | \$ (1,042,354) | \$ (4,327,149) | \$ (1,974,227) | | |
| Unrestricted Ending Fund Balance | \$ 13,038,379 | \$ 13,029,174 | \$ 1,301,363 | 9.98% | |

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

General Fund, Restricted

| Restricted General Fund | Adopted Budget | First Interim | Difference + / - | | Description of Changes from Adopted Budget to First Interim |
|---|-----------------------|-----------------------|-------------------------|----------------|---|
| | | | \$ | % | |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ 1,135,222 | \$ 1,135,222 | \$ - | 0.00% | - Estimates provided by SCOE & SELPA regarding property tax amounts. |
| Federal Revenues | 4,452,678 | 4,594,170 | 141,492 | 3.18% | - The amount of carryover from FY2018-19 to FY2019-20 increased for categorical funds. |
| Other State Revenues | 1,078,118 | 4,832,574 | 3,754,456 | 348.24% | - Funding for restricted Lottery-Instructional Materials increased from \$53 to \$54 per ADA. GASB No. 68 & GASB No. 85 required LEAs to record the States contribution to the CalSTRS (on behalf of the SUSD's employees). New RS7690 - STRs on Behalf Pension Contribution, \$3,790,557. Final installment for RS7510 Low Performing Block Grant resulted in an increase of \$371,681 to State funding. |
| Other Local Revenues | 3,758,161 | 3,832,222 | 74,061 | 1.97% | - Estimates provided by SCOE & SELPA regarding fees for services |
| Total Revenues | \$ 10,424,179 | \$ 14,394,188 | \$ 3,970,009 | 38.08% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions To Restricted Programs: | | | | | |
| Special Education (RS 6500) | 13,723,005 | 14,057,340 | 334,335 | 2.44% | - Increase due to cost increase of Special Education service contracts & sub agreements. Opening new classroom at Freedom. |
| Ongoing & Major Maintenance (RS 8150) | 2,705,672 | 2,923,947 | 218,275 | 8.07% | - Total FD01 expenditures & transfer increased first interim. Contribution calculated at 3% of FD01. |
| Facilities Improvement (RS 9225) | - | - | - | 0.00% | |
| Total Other Financing Sources | \$ 16,428,677 | \$ 16,981,287 | \$ 552,610 | 3.36% | |
| Total Revenues & Other Financing Sources | \$ 26,852,856 | \$ 31,375,475 | \$ 4,522,619 | 16.84% | |
| EXPENSES | | | | | |
| Certificated Salaries | \$ 7,187,819 | \$ 7,498,629 | \$ 310,810 | 4.32% | - Positions and salaries updated |
| Classified Salaries | 5,731,862 | 5,839,406 | 107,544 | 1.88% | - Positions and salaries updated |
| Employee Benefits | 4,024,173 | 8,084,049 | 4,059,876 | 100.89% | - Increased H&W premiums to reflect salary adjustments. New RS7690 for STRS On-Behalf Pension Contribution posted for the amount of \$3,790,557. |
| Books & Supplies | 3,067,811 | 3,094,535 | 26,724 | 0.87% | - Increase due to the following: Title I purchased chrome books. Medi-Cal incurred costs for NCS Pearson, Fun & Education. Restricted Lottery monies were used to purchase various books from McGraw Hill, Benchmark Education, & Amazon. New federal award ESEA Title IV Student Support incurred supply costs related to student safety. |
| Services & Other Operating Expenditures | 6,662,888 | 6,689,101 | 26,213 | 0.39% | - Increases in the following budget areas: - Special Ed for outside services such as Maxim Health Care & Wellspring. Costs for mileage and legal expenses, and consultants increased. - Travel & conferences for professional development (PD), funding source is Title I, Medical Billing Option, & Title IV ESEA Student Support. - On-site PD and training, funding source Title I - Restricted maintenance incurred increased costs for repairs and services for various structural improvements. |
| Capital Outlay | 516,633 | 436,831 | (79,802) | -15.45% | - Orchard HVAC project completed under budget resulting in decrease of budget for permanent construction. |
| Other Outgo | 1,442,048 | 1,436,084 | (5,964) | -0.41% | - Estimate provided by SCOE & SELPA for transportation costs of students |
| Direct Support/Indirect Costs | 970,084 | 867,410 | (102,674) | -10.58% | - Increased in restricted expenditures results in increased indirect costs |
| Total Expenses | \$ 29,603,318 | \$ 33,946,045 | \$ 4,342,727 | 14.67% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ 11,149 | \$ 11,149 | 100.00% | - Balance of transferred to Facilities Improvement RS 9225 transferred to Fund 14 Deferred. |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ 11,149 | \$ 11,149 | 0.00% | |
| Total Expenses & Other Financing Uses | \$ 29,603,318 | \$ 33,957,194 | \$ 4,353,876 | 14.71% | |
| Beginning Fund Balance | \$ 3,008,758 | \$ 4,196,310 | \$ 1,187,552 | 39.47% | |
| Net Increase / (Decrease) In Fund Balance | \$ (2,750,462) | \$ (2,581,719) | \$ 168,743 | | |
| Restricted Ending Fund Balance | \$ 258,296 | \$ 1,614,591 | \$ 1,356,295 | 525.09% | |

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

General Fund, Combined

| TOTAL GENERAL FUND - COMBINED | Adopted Budget | First Interim | Difference + / - \$ | % |
|---|---------------------------|--------------------------|--------------------------------|----------------|
| REVENUES | | | | |
| Local Control Funding Formula (LCFF) | \$ 74,591,377 | \$ 74,508,344 | \$ (83,033) | -0.11% |
| Federal Revenues | 4,648,039 | 4,789,531 | 141,492 | 3.04% |
| Other State Revenues | 2,644,972 | 6,354,114 | 3,709,142 | 140.23% |
| Other Local Revenues | 4,649,818 | 4,904,041 | 254,223 | 5.47% |
| Total Revenues | \$ 86,534,206 | \$ 90,556,030 | \$ 4,021,824 | 4.65% |
| OTHER FINANCING SOURCES | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 100.00% |
| Other Sources | - | - | - | 0.00% |
| Contributions To Restricted Programs: | - | - | - | 0.00% |
| Special Education (RS 6500) | - | - | - | 0.00% |
| Ongoing & Major Maintenance (RS 8150) | - | - | - | 0.00% |
| Facilities Improvement (RS 9225) | - | - | - | 0.00% |
| Total Other Financing Sources | \$ - | \$ - | \$ - | 0.00% |
| Total Revenues & Other Financing Sources | \$ 86,534,206 | \$ 90,556,030 | \$ 4,021,824 | 4.65% |
| EXPENSES | | | | |
| Certificated Salaries | \$ 40,095,377 | \$ 41,034,434 | \$ 939,057 | 2.34% |
| Classified Salaries | 13,466,803 | 14,003,028 | 536,225 | 3.98% |
| Employee Benefits | 17,163,438 | 21,837,574 | 4,674,136 | 27.23% |
| Books & Supplies | 6,383,609 | 6,334,888 | (48,721) | -0.76% |
| Services & Other Operating Expenditures | 10,671,731 | 10,901,527 | 229,796 | 2.15% |
| Capital Outlay | 516,633 | 436,831 | (79,802) | -15.45% |
| Other Outgo | 1,560,133 | 1,554,169 | (5,964) | -0.38% |
| Direct Support/Indirect Costs | (192,702) | (192,702) | - | 0.00% |
| Total Expenses | \$ 89,665,022 | \$ 95,909,749 | \$ 6,244,727 | 6.96% |
| OTHER FINANCING USES | | | | |
| Interfund Transfers Out | \$ 662,000 | \$ 673,149 | \$ 11,149 | 1.68% |
| Other Uses | - | 882,000 | 882,000 | 0.00% |
| Total Other Financing Sources & Uses | \$ 662,000 | \$ 1,555,149 | \$ 893,149 | 134.92% |
| Total Expenses & Other Financing Uses | \$ 90,327,022 | \$ 97,464,898 | \$ 7,137,876 | 7.90% |
| Beginning Fund Balance | \$ 17,089,491 | \$ 21,552,633 | \$ 4,463,142 | 26.12% |
| Net Increase / (Decrease) In Fund Balance | \$ (3,792,816) | \$ (6,908,868) | \$ (3,116,052) | |
| TOTAL General Fund Ending Balance | \$ 13,296,675 | \$ 14,643,765 | \$ 1,347,090 | 10.13% |
| Restricted | \$ 258,296 | \$ 1,614,591 | \$ 1,356,295 | 525.09% |
| Unrestricted | \$ 13,038,379 | \$ 13,029,174 | \$ (9,205) | -0.07% |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

Food Service FD13

| Fund 13 - Food Service | Adopted Budget | First Interim | Difference + / - | | Description of Changes from Adopted Budget to First Interim |
|---|---------------------------|--------------------------|-------------------------|---------------|--|
| | | | \$ | % | |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - | 0.00% | |
| Federal Revenues | 3,030,000 | 3,030,000 | - | 0.00% | |
| Other State Revenues | 220,000 | 220,000 | - | 0.00% | |
| Other Local Revenues | 1,169,997 | 1,177,417 | 7,420 | 0.63% | |
| Total Revenues | \$ 4,419,997 | \$ 4,427,417 | \$ 7,420 | 0.17% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions | - | - | - | | |
| Total Other Financing Sources | \$ - | \$ - | \$ - | 0.00% | |
| Total Revenues & Other Financing Sources | \$ 4,419,997 | \$ 4,427,417 | \$ 7,420 | 0.17% | |
| EXPENSES | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | 0.00% | |
| Classified Salaries | 1,239,385 | 1,229,798 | (9,587) | -0.77% | - Positions and salaries updated, reductions. |
| Employee Benefits | 505,992 | 485,278 | (20,714) | -4.09% | - Decreased H&W premiums due to less staff. |
| Books & Supplies | 2,154,950 | 2,154,950 | - | 0.00% | |
| Services & Other Operating Expenditures | 217,245 | 215,407 | (1,838) | -0.85% | - Decrease in consultant costs. |
| Capital Outlay | 145,000 | 145,000 | - | 0.00% | - Purchase of delivery truck (portion of cost) |
| Other Outgo | - | - | - | 0.00% | |
| Direct Support/Indirect Costs | 192,702 | 192,702 | - | 0.00% | - Decrease in indirect costs; reduction of service. |
| Total Expenses | \$ 4,455,274 | \$ 4,423,135 | \$ (32,139) | -0.72% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ - | \$ - | 0.00% | |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ - | \$ - | 0.00% | |
| Total Expenses & Other Financing Uses | \$ 4,455,274 | \$ 4,423,135 | \$ (32,139) | -0.72% | |
| Beginning Fund Balance | \$ 1,178,455 | \$ 1,517,262 | \$ 338,807 | 28.75% | |
| Net Increase / (Decrease) In Fund Balance | \$ (35,277) | \$ 4,282 | \$ 39,559 | | |
| Fund 13 - Food Service | \$ 1,143,178 | \$ 1,521,544 | \$ 378,366 | 33.10% | |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

OPEB FD20

| Fund 20 - Special Reserve, OPEB | Adopted Budget | First Interim | Difference + / - | | Description of Changes from Adopted Budget to First Interim |
|---|---------------------------|--------------------------|-------------------------|---------------|--|
| | | | \$ | % | |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - | 0.00% | - Interest revenue only. |
| Federal Revenues | - | - | - | 0.00% | |
| Other State Revenues | - | - | - | 0.00% | |
| Other Local Revenues | 23,650 | 38,954 | 15,304 | 64.71% | |
| Total Revenues | \$ 23,650 | \$ 38,954 | \$ 15,304 | 64.71% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ 337,000 | \$ 337,000 | \$ - | 0.00% | - Transfer in from the general fund. |
| Other Sources | - | - | - | 0.00% | |
| Contributions | - | - | - | | |
| Total Other Financing Sources | \$ 337,000 | \$ 337,000 | \$ - | 0.00% | |
| Total Revenues & Other Financing Sources | \$ 360,650 | \$ 375,954 | \$ 15,304 | 4.24% | |
| EXPENSES | | | | | |
| 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% | |
| Total Expenses | \$ - | \$ - | \$ - | 0.00% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ - | \$ - | 0.00% | |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ - | \$ - | 0.00% | |
| Total Expenses & Other Financing Uses | \$ - | \$ - | \$ - | 0.00% | |
| Beginning Fund Balance | \$ 1,441,957 | \$ 1,444,153 | \$ 2,196 | 0.15% | |
| Net Increase / (Decrease) In Fund Balance | \$ 360,650 | \$ 375,954 | \$ 15,304 | | |
| Fund 20 - Special Reserve, OPEB | \$ 1,802,607 | \$ 1,820,107 | \$ 17,500 | 0.97% | |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

Capital Facilities FD25

| Fund 25 - Capital Facilities Fund | Adopted Budget | First Interim | Difference + / - \$ % | | Description of Changes from Adopted Budget to First Interim |
|---|-------------------|---------------------|--------------------------|-----------------|---|
| REVENUES | | | | | - Developer fees collected from City of Modesto. |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - | 0.00% | |
| Federal Revenues | - | - | - | 0.00% | |
| Other State Revenues | - | - | - | 0.00% | |
| Other Local Revenues | 6,718 | 79,529 | 72,811 | 1083.82% | |
| Total Revenues | \$ 6,718 | \$ 79,529 | \$ 72,811 | 1083.82% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions | - | - | - | | |
| Total Other Financing Sources | \$ - | \$ - | \$ - | 0.00% | |
| Total Revenues & Other Financing Sources | \$ 6,718 | \$ 79,529 | \$ 72,811 | 1083.82% | |
| EXPENSES | | | | | - Fees for Locate My School Renewal. - Cost incurred for Ustach Modernization Project. |
| Certificated Salaries | \$ - | \$ - | \$ - | 0.00% | |
| Classified Salaries | - | - | - | 0.00% | |
| Employee Benefits | - | - | - | 0.00% | |
| Books & Supplies | - | - | - | 0.00% | |
| Services & Other Operating Expenditures | - | 1,250 | 1,250 | 0.00% | |
| Capital Outlay | - | 508,974 | 508,974 | 0.00% | |
| Other Outgo | - | - | - | 0.00% | |
| Direct Support/Indirect Costs | - | - | - | 0.00% | |
| Total Expenses | \$ - | \$ 510,224 | \$ 510,224 | 0.00% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ - | \$ - | 0.00% | |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ - | \$ - | 0.00% | |
| Total Expenses & Other Financing Uses | \$ - | \$ 510,224 | \$ 510,224 | 0.00% | |
| Beginning Fund Balance | \$ 479,323 | \$ 496,716 | \$ 17,393 | 3.63% | |
| Net Increase / (Decrease) In Fund Balance | \$ 6,718 | \$ (430,695) | \$ (437,413) | | |
| Fund 25 - Capital Facilities Fund | \$ 486,041 | \$ 66,021 | \$ (420,020) | -86.42% | |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

Capital Outlay FD40

| Fund 40 - Special Reserve for Capital Outlay (Equipment Replacement, Buses, Childcare Improvement Projects, & Facilities Projects) | Adopted Budget | First Interim | Difference + / - \$ % | | Description of Changes from Adopted Budget to First Interim |
|---|--|--|--|--|---|
| REVENUES Local Control Funding Formula (LCFF) Federal Revenues Other State Revenues Other Local Revenues Total Revenues OTHER FINANCING SOURCES Interfund Transfers In Other Sources Contributions Total Other Financing Sources | \$ - - - 34,336 \$ 34,336 | \$ - - - 21,561 \$ 21,561 | \$ - 0.00% - 0.00% - 0.00% (12,775) -37.21% \$ (12,775) -37.21% | | 1st quarter interest decreased (lower fund balance to calc interest). - The following are funds transfers in: - \$25,000 from general fund for equipment replacement. - \$200,000 from general fund for buses. - \$100,000 from general fund for telephone replacement. |
| Total Revenues & Other Financing Sources | \$ 359,336 | \$ 346,561 | \$ (12,775) -3.56% | | |
| EXPENSES Certificated Salaries Classified Salaries Employee Benefits Books & Supplies Services & Other Operating Expenditures Capital Outlay Other Outgo Direct Support/Indirect Costs Total Expenses OTHER FINANCING USES Interfund Transfers Out Other Uses Total Other Financing Sources & Uses | \$ - - - - - 9,000 - - \$ 9,000 | \$ - - - - - 9,000 - - \$ 9,000 | \$ - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% - 0.00% \$ - 0.00% | | Transfer to Fund 35 County School Facilities, Ustach modernization. |
| Total Expenses & Other Financing Uses | \$ 9,000 | \$ 1,134,000 | \$ 1,125,000 12500.00% | | |
| Beginning Fund Balance | \$ 728,342 | \$ 799,339 | \$ 70,997 9.75% | | |
| Net Increase / (Decrease) In Fund Balance | \$ 350,336 | \$ (787,439) | \$ (1,137,775) | | |
| Fund 40 - Special Reserve for Capital Out | \$ 1,078,678 | \$ 11,900 | \$ (1,066,778) -98.90% | | |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

Childcare FD63

| Fund 63 - Child Care Fund | Adopted Budget | First Interim | Difference + / - | | Description of Changes from Adopted Budget to First Interim |
|---|---------------------------|--------------------------|-------------------------|---------------|--|
| | | | \$ | % | |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - | 0.00% | Interest revenue increased. |
| Federal Revenues | - | - | - | 0.00% | |
| Other State Revenues | - | - | - | 0.00% | |
| Other Local Revenues | 1,005,612 | 1,014,751 | 9,139 | 0.91% | |
| Total Revenues | \$ 1,005,612 | \$ 1,014,751 | \$ 9,139 | 0.91% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions | - | - | - | | |
| Total Other Financing Sources | \$ - | \$ - | \$ - | 0.00% | |
| Total Revenues & Other Financing Sources | \$ 1,005,612 | \$ 1,014,751 | \$ 9,139 | 0.91% | |
| EXPENSES | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | 0.00% | - Positions and salaries updated. - Decreased H&W premium due to empty position |
| Classified Salaries | 675,428 | 673,204 | (2,224) | -0.33% | |
| Employee Benefits | 245,424 | 234,338 | (11,086) | -4.52% | |
| Books & Supplies | 19,185 | 19,185 | - | 0.00% | |
| Services & Other Operating Expenditures | 61,075 | 61,075 | - | 0.00% | |
| Capital Outlay | 4,500 | 4,500 | - | 0.00% | |
| Other Outgo | - | - | - | 0.00% | |
| Direct Support/Indirect Costs | - | - | - | 0.00% | |
| Total Expenses | \$ 1,005,612 | \$ 992,302 | \$ (13,310) | -1.32% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ - | \$ - | 0.00% | |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ - | \$ - | 0.00% | |
| Total Expenses & Other Financing Uses | \$ 1,005,612 | \$ 992,302 | \$ (13,310) | -1.32% | |
| Beginning Fund Balance | \$ 852,399 | \$ 1,068,018 | \$ 215,619 | 25.30% | |
| Net Increase / (Decrease) In Fund Balance | \$ - | \$ 22,449 | \$ 22,449 | | |
| Fund 63 - Child Care Fund | \$ 852,399 | \$ 1,090,467 | \$ 238,068 | 27.93% | |

Sylvan Union School District
Adopted Budget vs. First Interim Budget

Self-Insured FD67

| Fund 67 - Self-Insured Fund | Adopted Budget | First Interim | Difference + / - \$ % | | Description of Changes from Adopted Budget to First Interim |
|---|---------------------|---------------------|--------------------------|--------------|---|
| REVENUES | | | | | Interest revenue increased. |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - | 0.00% | |
| Federal Revenues | - | - | - | 0.00% | |
| Other State Revenues | - | - | - | 0.00% | |
| Other Local Revenues | 1,288,918 | 1,305,898 | 16,980 | 1.32% | |
| Total Revenues | \$ 1,288,918 | \$ 1,305,898 | \$ 16,980 | 1.32% | |
| OTHER FINANCING SOURCES | | | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - | 0.00% | |
| Other Sources | - | - | - | 0.00% | |
| Contributions | - | - | - | | |
| Total Other Financing Sources | \$ - | \$ - | \$ - | 0.00% | |
| Total Revenues & Other Financing Sources | \$ 1,288,918 | \$ 1,305,898 | \$ 16,980 | 1.32% | |
| EXPENSES | | | | | |
| Certificated Salaries | \$ - | \$ - | \$ - | 0.00% | |
| Classified Salaries | - | - | - | 0.00% | |
| Employee Benefits | - | - | - | 0.00% | |
| Books & Supplies | - | - | - | 0.00% | |
| Services & Other Operating Expenditures | 1,312,140 | 1,312,140 | - | 0.00% | |
| Capital Outlay | - | - | - | 0.00% | |
| Other Outgo | - | - | - | 0.00% | |
| Direct Support/Indirect Costs | - | - | - | 0.00% | |
| Total Expenses | \$ 1,312,140 | \$ 1,312,140 | \$ - | 0.00% | |
| OTHER FINANCING USES | | | | | |
| Interfund Transfers Out | \$ - | \$ - | \$ - | 0.00% | |
| Other Uses | - | - | - | 0.00% | |
| Total Other Financing Sources & Uses | \$ - | \$ - | \$ - | 0.00% | |
| Total Expenses & Other Financing Uses | \$ 1,312,140 | \$ 1,312,140 | \$ - | 0.00% | |
| Beginning Fund Balance | \$ 1,592,473 | \$ 1,663,457 | \$ 70,984 | 4.46% | |
| Net Increase / (Decrease) In Fund Balance | \$ (23,222) | \$ (6,242) | \$ 16,980 | | |
| Fund 67 - Self-Insured Fund | \$ 1,569,251 | \$ 1,657,215 | \$ 87,964 | 5.61% | |