

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

**General Fund, Unrestricted**

<b>Unrestricted General Fund</b>	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference + / -</b>		<b>Description of Changes from Adopted Budget to First Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
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.
<b>Total Revenues</b>	<b>\$ 76,110,027</b>	<b>\$ 76,161,842</b>	<b>\$ 51,815</b>	<b>0.07%</b>	
<b>OTHER FINANCING SOURCES</b>					
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%	
<b>Total Other Financing Sources</b>	<b>\$ (16,428,677)</b>	<b>\$ (16,981,287)</b>	<b>\$ 552,610</b>	<b>-3.36%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 59,681,350</b>	<b>\$ 59,180,555</b>	<b>\$ 604,425</b>	<b>1.01%</b>	
<b>EXPENSES</b>					
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.
<b>Total Expenses</b>	<b>\$ 60,061,704</b>	<b>\$ 61,963,704</b>	<b>\$ 1,696,652</b>	<b>2.82%</b>	
<b>OTHER FINANCING USES</b>					
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.
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 662,000</b>	<b>\$ 1,544,000</b>	<b>\$ 882,000</b>	<b>133.23%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 60,723,704</b>	<b>\$ 63,507,704</b>	<b>\$ 2,578,652</b>	<b>4.25%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 14,080,733</b>	<b>\$ 17,356,323</b>	<b>\$ 3,275,590</b>	<b>23.26%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (1,042,354)</b>	<b>\$ (4,327,149)</b>	<b>\$ (1,974,227)</b>		
<b>Unrestricted Ending Fund Balance</b>	<b>\$ 13,038,379</b>	<b>\$ 13,029,174</b>	<b>\$ 1,301,363</b>	<b>9.98%</b>	

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
			\$	%	
<b>REVENUES</b>					
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
<b>Total Revenues</b>	<b>\$ 10,424,179</b>	<b>\$ 14,394,188</b>	<b>\$ 3,970,009</b>	<b>38.08%</b>	
<b>OTHER FINANCING SOURCES</b>					
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%	
<b>Total Other Financing Sources</b>	<b>\$ 16,428,677</b>	<b>\$ 16,981,287</b>	<b>\$ 552,610</b>	<b>3.36%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 26,852,856</b>	<b>\$ 31,375,475</b>	<b>\$ 4,522,619</b>	<b>16.84%</b>	
<b>EXPENSES</b>					
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
<b>Total Expenses</b>	<b>\$ 29,603,318</b>	<b>\$ 33,946,045</b>	<b>\$ 4,342,727</b>	<b>14.67%</b>	
<b>OTHER FINANCING USES</b>					
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%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 11,149</b>	<b>\$ 11,149</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 29,603,318</b>	<b>\$ 33,957,194</b>	<b>\$ 4,353,876</b>	<b>14.71%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 3,008,758</b>	<b>\$ 4,196,310</b>	<b>\$ 1,187,552</b>	<b>39.47%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (2,750,462)</b>	<b>\$ (2,581,719)</b>	<b>\$ 168,743</b>		
<b>Restricted Ending Fund Balance</b>	<b>\$ 258,296</b>	<b>\$ 1,614,591</b>	<b>\$ 1,356,295</b>	<b>525.09%</b>	

Sylvan Union School District  
 Adopted Budget vs. First Interim Budget

General Fund, Combined

TOTAL GENERAL FUND - COMBINED	Adopted Budget	First Interim	Difference + / - \$	%
<b>REVENUES</b>				
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%
<b>Total Revenues</b>	<b>\$ 86,534,206</b>	<b>\$ 90,556,030</b>	<b>\$ 4,021,824</b>	<b>4.65%</b>
<b>OTHER FINANCING SOURCES</b>				
Interfund Transfers In	\$ -	\$ -	\$ -	100.00%
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>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 86,534,206</b>	<b>\$ 90,556,030</b>	<b>\$ 4,021,824</b>	<b>4.65%</b>
<b>EXPENSES</b>				
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%
<b>Total Expenses</b>	<b>\$ 89,665,022</b>	<b>\$ 95,909,749</b>	<b>\$ 6,244,727</b>	<b>6.96%</b>
<b>OTHER FINANCING USES</b>				
Interfund Transfers Out	\$ 662,000	\$ 673,149	\$ 11,149	1.68%
Other Uses	-	882,000	882,000	0.00%
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 662,000</b>	<b>\$ 1,555,149</b>	<b>\$ 893,149</b>	<b>134.92%</b>
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 90,327,022</b>	<b>\$ 97,464,898</b>	<b>\$ 7,137,876</b>	<b>7.90%</b>
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)	
<b>TOTAL General Fund Ending Balance</b>	<b>\$ 13,296,675</b>	<b>\$ 14,643,765</b>	<b>\$ 1,347,090</b>	<b>10.13%</b>
<b>Restricted</b>	<b>\$ 258,296</b>	<b>\$ 1,614,591</b>	<b>\$ 1,356,295</b>	<b>525.09%</b>
<b>Unrestricted</b>	<b>\$ 13,038,379</b>	<b>\$ 13,029,174</b>	<b>\$ (9,205)</b>	<b>-0.07%</b>

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

**Food Service FD13**

<b>Fund 13 - Food Service</b>	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference + / -</b>		<b>Description of Changes from Adopted Budget to First Interim</b>
			<b>\$</b>	<b>%</b>	
<b>REVENUES</b>					
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%	
<b>Total Revenues</b>	<b>\$ 4,419,997</b>	<b>\$ 4,427,417</b>	<b>\$ 7,420</b>	<b>0.17%</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>\$ 4,419,997</b>	<b>\$ 4,427,417</b>	<b>\$ 7,420</b>	<b>0.17%</b>	
<b>EXPENSES</b>					
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.
<b>Total Expenses</b>	<b>\$ 4,455,274</b>	<b>\$ 4,423,135</b>	<b>\$ (32,139)</b>	<b>-0.72%</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>\$ 4,455,274</b>	<b>\$ 4,423,135</b>	<b>\$ (32,139)</b>	<b>-0.72%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,178,455</b>	<b>\$ 1,517,262</b>	<b>\$ 338,807</b>	<b>28.75%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (35,277)</b>	<b>\$ 4,282</b>	<b>\$ 39,559</b>		
<b>Fund 13 - Food Service</b>	<b>\$ 1,143,178</b>	<b>\$ 1,521,544</b>	<b>\$ 378,366</b>	<b>33.10%</b>	

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
			\$	%	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	23,650	38,954	15,304	64.71%	- Interest revenue only.
<b>Total Revenues</b>	<b>\$ 23,650</b>	<b>\$ 38,954</b>	<b>\$ 15,304</b>	<b>64.71%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ 337,000	\$ 337,000	\$ -	0.00%	- Transfer in 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>\$ 360,650</b>	<b>\$ 375,954</b>	<b>\$ 15,304</b>	<b>4.24%</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>\$ 1,441,957</b>	<b>\$ 1,444,153</b>	<b>\$ 2,196</b>	<b>0.15%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 360,650</b>	<b>\$ 375,954</b>	<b>\$ 15,304</b>		
<b>Fund 20 - Special Reserve, OPEB</b>	<b>\$ 1,802,607</b>	<b>\$ 1,820,107</b>	<b>\$ 17,500</b>	<b>0.97%</b>	

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
			\$	%	
<b>REVENUES</b>					
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%	- Developer fees collected from City of Modesto.
<b>Total Revenues</b>	<b>\$ 6,718</b>	<b>\$ 79,529</b>	<b>\$ 72,811</b>	<b>1083.82%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-	0.00%	
<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>\$ 6,718</b>	<b>\$ 79,529</b>	<b>\$ 72,811</b>	<b>1083.82%</b>	
<b>EXPENSES</b>					
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%	- Fees for Locate My School Renewal.
Capital Outlay	-	508,974	508,974	0.00%	- Cost incurred for Ustach Modernization Project.
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 510,224</b>	<b>\$ 510,224</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>\$ 510,224</b>	<b>\$ 510,224</b>	<b>0.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 479,323</b>	<b>\$ 496,716</b>	<b>\$ 17,393</b>	<b>3.63%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 6,718</b>	<b>\$ (430,695)</b>	<b>\$ (437,413)</b>		
<b>Fund 25 - Capital Facilities Fund</b>	<b>\$ 486,041</b>	<b>\$ 66,021</b>	<b>\$ (420,020)</b>	<b>-86.42%</b>	

Sylvan Union School District  
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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
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	1st quarter interest decreased (lower fund balance to calc interest).
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	34,336	21,561	(12,775)	-37.21%	
<b>Total Revenues</b>	<b>\$ 34,336</b>	<b>\$ 21,561</b>	<b>\$ (12,775)</b>	<b>-37.21%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ 325,000	\$ 325,000	\$ -	0.00%	- 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.
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
<b>Total Other Financing Sources</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 359,336</b>	<b>\$ 346,561</b>	<b>\$ (12,775)</b>	<b>-3.56%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	Transfer to Fund 35 County School Facilities, Ustach modernization.
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	-	-	-	0.00%	
Capital Outlay	9,000	9,000	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 1,125,000	\$ 1,125,000	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 9,000</b>	<b>\$ 1,134,000</b>	<b>\$ 1,125,000</b>	<b>12500.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 728,342</b>	<b>\$ 799,339</b>	<b>\$ 70,997</b>	<b>9.75%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 350,336</b>	<b>\$ (787,439)</b>	<b>\$ (1,137,775)</b>		
<b>Fund 40 - Special Reserve for Capital Out</b>	<b>\$ 1,078,678</b>	<b>\$ 11,900</b>	<b>\$ (1,066,778)</b>	<b>-98.90%</b>	

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

Childcare FD63

<b>Fund 63 - Child Care Fund</b>	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference + / -</b>		<b>Description of Changes from Adopted Budget to First Interim</b>
			\$	%	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	1,005,612	1,014,751	9,139	0.91%	Interest revenue increased.
<b>Total Revenues</b>	<b>\$ 1,005,612</b>	<b>\$ 1,014,751</b>	<b>\$ 9,139</b>	<b>0.91%</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>\$ 1,005,612</b>	<b>\$ 1,014,751</b>	<b>\$ 9,139</b>	<b>0.91%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	675,428	673,204	(2,224)	-0.33%	- Positions and salaries updated.
Employee Benefits	245,424	234,338	(11,086)	-4.52%	- Decreased H&W premium due to empty position
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%	
<b>Total Expenses</b>	<b>\$ 1,005,612</b>	<b>\$ 992,302</b>	<b>\$ (13,310)</b>	<b>-1.32%</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>\$ 1,005,612</b>	<b>\$ 992,302</b>	<b>\$ (13,310)</b>	<b>-1.32%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 852,399</b>	<b>\$ 1,068,018</b>	<b>\$ 215,619</b>	<b>25.30%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ -</b>	<b>\$ 22,449</b>	<b>\$ 22,449</b>		
<b>Fund 63 - Child Care Fund</b>	<b>\$ 852,399</b>	<b>\$ 1,090,467</b>	<b>\$ 238,068</b>	<b>27.93%</b>	

**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
			\$	%	
<b>REVENUES</b>					
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%	Interest revenue increased.
<b>Total Revenues</b>	<b>\$ 1,288,918</b>	<b>\$ 1,305,898</b>	<b>\$ 16,980</b>	<b>1.32%</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>\$ 1,288,918</b>	<b>\$ 1,305,898</b>	<b>\$ 16,980</b>	<b>1.32%</b>	
<b>EXPENSES</b>					
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%	
<b>Total Expenses</b>	<b>\$ 1,312,140</b>	<b>\$ 1,312,140</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>\$ 1,312,140</b>	<b>\$ 1,312,140</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,592,473</b>	<b>\$ 1,663,457</b>	<b>\$ 70,984</b>	<b>4.46%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (23,222)</b>	<b>\$ (6,242)</b>	<b>\$ 16,980</b>		
<b>Fund 67 - Self-Insured Fund</b>	<b>\$ 1,569,251</b>	<b>\$ 1,657,215</b>	<b>\$ 87,964</b>	<b>5.61%</b>	