

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

General Fund, Unrestricted

Unrestricted General Fund	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim
			\$	%	
REVENUES					
Local Control Funding Formula (LCFF)	\$ 73,373,122	\$ 73,443,444	\$ 70,322	0.10%	- Slight increase to unduplicated pupil count resulting in increased revenues. Three year rolling average for UPP 55.92 %.
Federal Revenues	195,361	229,811	34,450	17.63%	- Increase in revenues due to reimbursement for Medical Administrative Activities (MAA).
Other State Revenues	1,521,540	2,699,627	1,178,087	77.43%	- Increase due to the entitlement for Special ED Early Intervention for the amount of \$1,162,286.
Other Local Revenues	1,071,819	859,294	(212,525)	-19.83%	- Decrease due to adjustment for interest calculations and the projected donations.
Total Revenues	\$ 76,161,842	\$ 77,232,176	\$ 1,070,334	1.41%	
OTHER FINANCING SOURCES					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	2,508,152	2,508,152	0.00%	- Proceeds from the Santander lease agreement for staff devices, student devices, network switches, & phone system.
Contributions To Restricted Programs: Special Education (RS 6500)	(14,057,340)	(13,805,214)	(252,126)	-1.79%	- Decrease to the amount of contract costs. Cost reductions due to vacant positions that were not able to be filled.
Ongoing & Major Maintenance (RS 8150)	(2,923,947)	(3,021,735)	97,788	3.34%	- Contribution calculated as 3% of expenditures and transfers in FD01. Cost increases to FD01 results in higher contribution. Lease agreement of \$2.5 million impacted calculation.
Facilities Improvement (RS 9225)	-	-	-	0.00%	
Total Other Financing Sources	\$ (16,981,287)	\$ (14,318,797)	\$ 2,353,814	-13.86%	
Total Revenues & Other Financing Sources	\$ 59,180,555	\$ 62,913,379	\$ 3,424,148	5.79%	
EXPENSES					
Certificated Salaries	\$ 33,535,805	\$ 33,973,774	\$ 437,969	1.31%	- Positions and salaries updated for the 3.0% COLA.
Classified Salaries	8,163,622	8,371,319	207,697	2.54%	- Positions and salaries updated for the 3.26% COLA.
Employee Benefits	13,753,525	14,067,072	313,547	2.28%	- Statutory benefits increased to reflect salary adjustments for COLA increases.
Books & Supplies	3,240,353	3,303,902	63,549	1.96%	- Increase attributed to textbook adoption costs.
Services & Other Operating Expenditures	4,212,426	3,797,662	(414,764)	-9.85%	- A majority of the reduction is due to decreased amounts spent on outside service contracts, & other service contracts, as well as a variety of unspent budget lines.
Capital Outlay	-	2,512,152	2,512,152	0.00%	- To record assets acquired (Santander lease agreement): staff devices, \$447,517; student devices, \$914,801; network switches, \$706,461; phone system, \$439,983. \$4,000 assets unrelated to lease agreement included in amount.
Other Outgo	118,085	800,271	682,186	577.71%	- Increase due to first year interest & principal payment for Santander lease, \$682,187. Clean Energy Commission loan payment for \$118,085 included on line as well.
Direct Support/Indirect Costs	(1,060,112)	(1,054,034)	(6,078)	-0.57%	- Decreased expenditures in FD01 restricted & FD13. The preceding results in decreased indirect costs to unrestricted FD01.
Total Expenses	\$ 61,963,704	\$ 65,772,118	\$ 3,796,258	6.13%	
OTHER FINANCING USES					
Interfund Transfers Out	\$ 662,000	\$ 662,000	\$ -	0.00%	- Transfers out: FD20 Post Employment Benefits, \$337,000; FD40, Special Reserve Buses, \$200,000; FD40, Special Reserve Equipment Replacement; \$25,000; Special Reserve New Phone System, \$100,000.
Other Uses	882,000	882,000	-	0.00%	- Worker's compensation refund transferred to FD35 Ustach modernization.
Total Other Financing Sources & Uses	\$ 1,544,000	\$ 1,544,000	\$ -	0.00%	
Total Expenses & Other Financing Uses	\$ 63,507,704	\$ 67,316,118	\$ 3,796,258	5.98%	
Beginning Fund Balance	\$ 17,356,323	\$ 17,356,323	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (4,327,149)	\$ (4,402,739)	\$ (372,110)		
Unrestricted Ending Fund Balance	\$ 13,029,174	\$ 12,953,584	\$ (372,110)	-2.86%	

Sylvan Union School District
First Interim vs. Second Interim Budget

General Fund, Restricted

Restricted General Fund	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim
			\$	%	
REVENUES					
Local Control Funding Formula (LCFF)	\$ 1,135,222	\$ 1,212,531	\$ 77,309	6.81%	- Estimates provided by SCOE & SELPA regarding property tax amounts increased.
Federal Revenues	4,594,170	4,615,830	21,660	0.47%	- The categorial funds incurred a slight increase in award amounts for fiscal year 2019-20.
Other State Revenues	4,832,574	4,868,462	35,888	0.74%	- Restricted Lottery (RS6300) carryover monies from fiscal year 2018-19 received.
Other Local Revenues	3,832,222	3,763,699	(68,523)	-1.79%	- Estimates provided by SCOE & SELPA regarding fees for services.
Total Revenues	\$ 14,394,188	\$ 14,460,522	\$ 66,334	0.46%	
OTHER FINANCING SOURCES					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions To Restricted Programs:					
Special Education (RS 6500)	14,057,340	13,805,214	(252,126)	-1.79%	- Decrease due to reduction of contract costs as well as decrease to budget lines that had monies for vacant positions not able to be filled.
Ongoing & Major Maintenance (RS 8150)	2,923,947	3,021,735	97,788	3.34%	- Total FD01 expenditures & transfers out increased significantly from first interim. Contribution calculated at 3% of FD01. Lease agreement of \$2.5 million caused major impact to contribution, \$75,245.
Facilities Improvement (RS 9225)	-	-	-	0.00%	
Total Other Financing Sources	\$ 16,981,287	\$ 16,826,949	\$ (154,338)	-0.91%	
Total Revenues & Other Financing Sources	\$ 31,375,475	\$ 31,287,471	\$ (88,004)	-0.28%	
EXPENSES					
Certificated Salaries	\$ 7,498,629	\$ 7,656,287	\$ 157,658	2.10%	- Positions and salaries updated to reflect COLA increase of 3.0%.
Classified Salaries	5,839,406	5,730,835	(108,571)	-1.86%	- Positions and salaries updated to reflect COLA increase of 3.26%. However, reduction made for salaries to vacant paraprofessional, bus drivers, and custodian positions.
Employee Benefits	8,084,049	8,132,183	48,134	0.60%	- Statutory benefits increased to reflect salary adjustments for COLA increases.
Books & Supplies	3,094,535	3,179,523	84,988	2.75%	- Restricted resource spending to the typical vendors caused the increase to 4XXX objects: Title I purchased chrome books at some sites. Southwest School & Office Supplies purchases were made by numerous resources. Medi-Cal incurred costs for NCS Pearson, Fun & Education. Restricted Lottery monies were used to purchase various books from McGraw Hill, Benchmark Education, & Amazon. RMA purchased numerous items from vendors such as Home Depot, True Value, United Refrigeration, Maker Tek, Willie Electric, and Resource Building Materials to name a few.
Services & Other Operating Expenditures	6,689,101	6,142,481	(546,620)	-8.17%	- Decreases in the following budget areas: - Special Ed for outside services such as Maxim Health Care & Wellspring were reduced. Costs for mileage and consultants decreased. Contracts adjusted to reflect actual spending. - Budgeted amounts for Restricted Maintenance decreased for repairs and services for various structural improvements. Focus on Ustach construction. RMA dollars to be spent in fiscal year 2020-21.
Capital Outlay	436,831	307,172	(129,659)	-29.68%	- Reduction in capital equipment over \$5,000 for RS8150, Restricted Maintenance. Projects in need of assets did not commence in fiscal year 2019-20. Most notably, playground equipment not purchased (ORG 2140).
Other Outgo	1,436,084	1,387,433	(48,651)	-3.39%	- Estimate provided by SCOE & SELPA for transportation costs of students
Direct Support/Indirect Costs	867,410	861,332	(6,078)	-0.70%	- Decline in the amount of restricted expenditures results in decreased indirect costs.
Total Expenses	\$ 33,946,045	\$ 33,397,246	\$ (548,799)	-1.62%	
OTHER FINANCING USES					
Interfund Transfers Out	\$ 11,149	\$ 11,149	\$ -	100.00%	-
Other Uses	-	-	-	0.00%	
Total Other Financing Sources & Uses	\$ 11,149	\$ 11,149	\$ -	0.00%	
Total Expenses & Other Financing Uses	\$ 33,957,194	\$ 33,408,395	\$ (548,799)	-1.62%	
Beginning Fund Balance	\$ 4,196,310	\$ 4,196,310	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (2,581,719)	\$ (2,120,924)	\$ 460,795		
Restricted Ending Fund Balance	\$ 1,614,591	\$ 2,075,386	\$ 460,795	28.54%	

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

General Fund, Combined

TOTAL GENERAL FUND - COMBINED	First Interim	Second Interim	Difference + / -	
			\$	%
REVENUES				
Local Control Funding Formula (LCFF)	\$ 74,508,344	\$ 74,655,975	\$ 147,631	0.20%
Federal Revenues	4,789,531	4,845,641	56,110	1.17%
Other State Revenues	6,354,114	7,568,089	1,213,975	19.11%
Other Local Revenues	4,904,041	4,622,993	(281,048)	-5.73%
Total Revenues	\$ 90,556,030	\$ 91,692,698	\$ 1,136,668	1.26%
OTHER FINANCING SOURCES				
Interfund Transfers In	\$ -	\$ -	\$ -	100.00%
Other Sources	-	2,508,152	2,508,152	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%
Total Other Financing Sources	\$ -	\$ 2,508,152	\$ 2,508,152	0.00%
Total Revenues & Other Financing Sources	\$ 90,556,030	\$ 94,200,850	\$ 3,644,820	4.02%
EXPENSES				
Certificated Salaries	\$ 41,034,434	\$ 41,630,061	\$ 595,627	1.45%
Classified Salaries	14,003,028	14,102,154	99,126	0.71%
Employee Benefits	21,837,574	22,199,255	361,681	1.66%
Books & Supplies	6,334,888	6,483,425	148,537	2.34%
Services & Other Operating Expenditures	10,901,527	9,940,143	(961,384)	-8.82%
Capital Outlay	436,831	2,819,324	2,382,493	545.40%
Other Outgo	1,554,169	2,187,704	633,535	40.76%
Direct Support/Indirect Costs	(192,702)	(192,702)	-	0.00%
Total Expenses	\$ 95,909,749	\$ 99,169,364	\$ 3,259,615	3.40%
OTHER FINANCING USES				
Interfund Transfers Out	\$ 673,149	\$ 673,149	\$ -	0.00%
Other Uses	882,000	882,000	-	0.00%
Total Other Financing Sources & Uses	\$ 1,555,149	\$ 1,555,149	\$ -	0.00%
Total Expenses & Other Financing Uses	\$ 97,464,898	\$ 100,724,513	\$ 3,259,615	3.34%
Beginning Fund Balance	\$ 21,552,633	\$ 21,552,633	\$ -	0.00%
Net Increase / (Decrease) In Fund Balance	\$ (6,908,868)	\$ (6,523,663)	\$ 385,205	
TOTAL General Fund Ending Balance	\$ 14,643,765	\$ 15,028,970	\$ 385,205	2.63%
Restricted	\$ 1,614,591	\$ 2,075,386	\$ 460,795	28.54%
Unrestricted	\$ 13,029,174	\$ 12,953,584	\$ (75,590)	-0.58%

Sylvan Union School District
First Interim vs. Second Interim Budget

Fund 13 - Food Service	First Interim	Second 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	1,172,518	2,521	0.22%	Interest revenue only.
Total Revenues	\$ 4,419,997	\$ 4,422,518	\$ 2,521	0.06%	
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	\$ 4,422,518	\$ 2,521	0.06%	
EXPENSES					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	1,229,798	1,260,012	30,214	2.46%	- Positions and salaries updated for 3.26% COLA.
Employee Benefits	485,278	491,343	6,065	1.25%	- Positions and salaries updated to reflect COLA increase of 3.26%.
Books & Supplies	2,154,950	2,139,687	(15,263)	-0.71%	- Slight decrease in food purchases.
Services & Other Operating Expenditures	215,407	230,551	15,144	7.03%	- Increase in Amron Mechanical expenses.
Capital Outlay	145,000	145,000	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	192,702	192,702	-	0.00%	
Total Expenses	\$ 4,423,135	\$ 4,459,295	\$ 36,160	0.82%	
OTHER FINANCING USES					
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -	0.00%	
Total Expenses & Other Financing Uses	\$ 4,423,135	\$ 4,459,295	\$ 36,160	0.82%	
Beginning Fund Balance	\$ 1,517,262	\$ 1,517,262	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (3,138)	\$ (36,777)	\$ (33,639)		
Fund 13 - Food Service	\$ 1,514,124	\$ 1,480,485	\$ (33,639)	-2.22%	

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

Fund 20 - Special Reserve, OPEB	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim
			\$	%	
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	38,954	41,826	2,872	7.37%	- Interest revenue only.
Total Revenues	\$ 38,954	\$ 41,826	\$ 2,872	7.37%	
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	\$ 375,954	\$ 378,826	\$ 2,872	0.76%	
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	\$ 1,444,153	\$ 1,444,153	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ 375,954	\$ 378,826	\$ 2,872		
Fund 20 - Special Reserve, OPEB	\$ 1,820,107	\$ 1,822,979	\$ 2,872	0.16%	

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

Fund 25 - Capital Facilities Fund	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim
			\$	%	
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	79,529	79,936	407	0.51%	- Developer fees collected from City of Modesto.
Total Revenues	\$ 79,529	\$ 79,936	\$ 407	0.51%	
OTHER FINANCING SOURCES					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-		
Total Other Financing Sources	\$ -	\$ -	\$ -	0.00%	
Total Revenues & Other Financing Sources	\$ 79,529	\$ 79,936	\$ 407	0.51%	
EXPENSES					
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%	
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	\$ 496,716	\$ 496,716	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (430,695)	\$ (430,288)	\$ 407		
Fund 25 - Capital Facilities Fund	\$ 66,021	\$ 66,428	\$ 407	0.62%	

Sylvan Union School District
First Interim 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 + / - \$ %		Description of Changes from Adopted Budget to First Interim
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	- 2nd quarter interest increased. (fund balance to calc interest).
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	21,561	24,611	3,050	14.15%	
Total Revenues	\$ 21,561	\$ 24,611	\$ 3,050	14.15%	
OTHER FINANCING SOURCES					
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	-	-	-		
Total Other Financing Sources	\$ 325,000	\$ 325,000	\$ -	0.00%	
Total Revenues & Other Financing Sources	\$ 346,561	\$ 349,611	\$ 3,050	0.88%	
EXPENSES					
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%	
Total Expenses	\$ 9,000	\$ 9,000	\$ -	0.00%	
OTHER FINANCING USES					
Interfund Transfers Out	\$ 1,125,000	\$ 1,125,000	\$ -	0.00%	Transfer to Fund 35 County School Facilities, Ustach modernization.
Other Uses	-	-	-	0.00%	
Total Other Financing Sources & Uses	\$ 1,125,000	\$ 1,125,000	\$ -	0.00%	
Total Expenses & Other Financing Uses	\$ 1,134,000	\$ 1,134,000	\$ -	0.00%	
Beginning Fund Balance	\$ 799,339	\$ 799,339	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (787,439)	\$ (784,389)	\$ 3,050		
Fund 40 - Special Reserve for Capital Outl	\$ 11,900	\$ 14,950	\$ 3,050	25.63%	

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

Childcare FD63

Fund 63 - Child Care Fund	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim	
			\$	%		
REVENUES						
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%		
Federal Revenues	-	-	-	0.00%		
Other State Revenues	-	-	-	0.00%		
Other Local Revenues	1,014,751	1,014,811	60	0.01%	Interest revenue increased.	
Total Revenues	\$ 1,014,751	\$ 1,014,811	\$ 60	0.01%		
OTHER FINANCING SOURCES						
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%		
Other Sources	-	-	-	0.00%		
Contributions	-	-	-	-		
Total Other Financing Sources	\$ -	\$ -	\$ -	0.00%		
Total Revenues & Other Financing Sources	\$ 1,014,751	\$ 1,014,811	\$ 60	0.01%		
EXPENSES						
Certificated Salaries	\$ -	\$ -	\$ -	0.00%		
Classified Salaries	673,204	711,962	38,758	5.76%	- Positions and salaries updated due to COLA 3.26%	
Employee Benefits	234,338	250,010	15,672	6.69%		
Books & Supplies	19,185	19,092	(93)	-0.48%	- Positions and salaries updated to reflect COLA increase of 3.26%.	
Services & Other Operating Expenditures	61,075	63,358	2,283	3.74%		
Capital Outlay	4,500	4,500	-	0.00%		
Other Outgo	-	-	-	0.00%		
Direct Support/Indirect Costs	-	-	-	0.00%		
Total Expenses	\$ 992,302	\$ 1,048,922	\$ 56,620	5.71%		
OTHER FINANCING USES						
Interfund Transfers Out	\$ -	\$ -	\$ -	0.00%	-	
Other Uses	-	-	-	0.00%		
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -	0.00%		
Total Expenses & Other Financing Uses	\$ 992,302	\$ 1,048,922	\$ 56,620	5.71%		
Beginning Fund Balance	\$ 1,068,018	\$ 1,068,018	\$ -	0.00%		
Net Increase / (Decrease) In Fund Balance	\$ 22,449	\$ (34,111)	\$ (56,560)			
Fund 63 - Child Care Fund	\$ 1,090,467	\$ 1,033,907	\$ (56,560)	-5.19%		

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

Self-Insured FD67

Fund 67 - Self-Insured Fund	First Interim	Second Interim	Difference + / -		Description of Changes from Adopted Budget to First Interim
			\$	%	
REVENUES					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	1,305,898	1,306,408	510	0.04%	- Interest revenue increased.
Total Revenues	\$ 1,305,898	\$ 1,306,408	\$ 510	0.04%	
OTHER FINANCING SOURCES					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions	-	-	-	0.00%	
Total Other Financing Sources	\$ -	\$ -	\$ -	0.00%	
Total Revenues & Other Financing Sources	\$ 1,305,898	\$ 1,306,408	\$ 510	0.04%	
EXPENSES					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	1,312,140	1,057,221	(254,919)	-19.43%	- Decrease in dental insurance premiums.
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
Total Expenses	\$ 1,312,140	\$ 1,057,221	\$ (254,919)	-19.43%	
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	\$ 1,057,221	\$ (254,919)	-19.43%	
Beginning Fund Balance	\$ 1,663,457	\$ 1,663,457	\$ -	0.00%	
Net Increase / (Decrease) In Fund Balance	\$ (6,242)	\$ 249,187	\$ 255,429		
Fund 67 - Self-Insured Fund	\$ 1,657,215	\$ 1,912,644	\$ 255,429	15.41%	