

**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)	\$ 68,931,647	\$ 71,612,026	\$ 2,680,379	3.89%	- Gap funding percentage 100%; gap closed. LCCF fully implemented
Federal Revenues	-	100,825	100,825	New	- Received Medical Administrative Activities (MAA) funds
Other State Revenues	4,063,561	2,968,876	(1,094,685)	-26.94%	- One-Time Discretionary Funds decreased from \$344 to \$184 per ADA
Other Local Revenues	650,208	687,133	36,925	5.68%	- Increase in major donations; Make Dreams Real , D. Hutton, YourCause & PTAs
<b>Total Revenues</b>	<b>\$ 73,645,416</b>	<b>\$ 75,368,860</b>	<b>\$ 1,723,444</b>	<b>2.34%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ 1,416	\$ 1,416	100.00%	
Other Sources	-	-	-	0.00%	
Contributions To Restricted Programs:					
Special Education (RS 6500)	(13,924,421)	(14,284,870)	360,449	2.59%	- Increased cost of Special Education service contracts
Ongoing & Major Maintenance (RS 8150)	(2,679,245)	(2,679,245)	-	0.00%	
Facilities Improvement (RS 9225)		-	-	0.00%	
<b>Total Other Financing Sources</b>	<b>\$ (16,603,666)</b>	<b>\$ (16,962,699)</b>	<b>\$ 361,865</b>	<b>-2.18%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 57,041,750</b>	<b>\$ 58,406,161</b>	<b>\$ 2,085,309</b>	<b>3.66%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ 31,864,844	\$ 32,129,502	\$ 264,658	0.83%	- Positions and salaries updated
Classified Salaries	7,291,738	7,236,368	(55,370)	-0.76%	- Positions and salaries updated
Employee Benefits	12,661,382	12,606,629	(54,753)	-0.43%	- H&W premiums adjusted to reflect salary adjustments
Books & Supplies	4,522,623	1,965,362	(2,557,261)	-56.54%	- Decrease attributed to moving textbook adoption costs from 2018-19 fiscal year to 2019-20 fiscal year
Services & Other Operating Expenditures	3,424,582	3,749,302	324,720	9.48%	- 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	173,251	173,251	-	0.00%	
Direct Support/Indirect Costs	(1,129,223)	(1,143,025)	13,802	1.22%	Increased expenditures result in increased indirect costs.
<b>Total Expenses</b>	<b>\$ 58,809,197</b>	<b>\$ 56,717,389</b>	<b>\$ (2,064,204)</b>	<b>-3.51%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ 662,000	\$ 662,000	\$ -	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 662,000</b>	<b>\$ 662,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 59,471,197</b>	<b>\$ 57,379,389</b>	<b>\$ (2,064,204)</b>	<b>-3.47%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 13,581,504</b>	<b>\$ 15,274,385</b>	<b>\$ 1,692,881</b>	<b>12.46%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (2,429,447)</b>	<b>\$ 1,026,772</b>	<b>\$ 4,149,513</b>		
<b>Unrestricted Ending Fund Balance</b>	<b>\$ 11,152,057</b>	<b>\$ 16,301,157</b>	<b>\$ 5,842,394</b>	<b>52.39%</b>	

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

**General Fund, Restricted**

<b>Restricted 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)	\$ 1,058,618	\$ 1,109,072	\$ 50,454	4.77%	- Information provided from SCOE & SELPA for property tax
Federal Revenues	4,372,775	4,482,645	109,870	2.51%	- Estimated carryover to next fiscal year
Other State Revenues	617,285	889,611	272,326	44.12%	- Increase in funding for restricted Lottery-Instructional Materials increased from \$48 to \$53 per ADA.
Other Local Revenues	3,786,271	3,593,590	(192,681)	-5.09%	- Estimate provided from SCOE & SELPA regarding fees for services
<b>Total Revenues</b>	<b>\$ 9,834,949</b>	<b>\$ 10,074,918</b>	<b>\$ 239,969</b>	<b>2.44%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	0.00%	
Other Sources	-	-	-	0.00%	
Contributions To Restricted Programs: Special Education (RS 6500)	13,924,421	14,284,870	360,449	2.59%	- Increase due to cost increase of Special Education service contracts & sub agreements
Ongoing & Major Maintenance (RS 8150)	2,679,245	2,679,245	-	0.00%	
Facilities Improvement (RS 9225)	-	-	-	0.00%	
<b>Total Other Financing Sources</b>	<b>\$ 16,603,666</b>	<b>\$ 16,964,115</b>	<b>\$ 360,449</b>	<b>2.17%</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 26,438,615</b>	<b>\$ 27,039,033</b>	<b>\$ 600,418</b>	<b>2.27%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ 7,578,567	\$ 7,398,320	\$ (180,247)	-2.38%	- Positions and salaries updated
Classified Salaries	5,691,503	5,745,394	53,891	0.95%	- Positions and salaries updated
Employee Benefits	4,124,618	4,073,778	(50,840)	-1.23%	- Decreased H&W premiums adjusted to reflect salary adjustments
Books & Supplies	1,103,548	2,963,443	1,859,895	168.54%	- 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	5,596,062	5,874,054	277,992	4.97%	- 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	997,000	887,117	(109,883)	-11.02%	- Orchard HVAC project completed under budget resulting in decrease of budget for permanent construction.
Other Outgo	1,603,825	1,603,825	-	0.00%	- Estimate provided by SCOE & SELPA for transportation costs of students
Direct Support/Indirect Costs	919,263	937,805	18,542	2.02%	- Increased in restricted expenditures results in increased indirect costs
<b>Total Expenses</b>	<b>\$ 27,614,386</b>	<b>\$ 29,483,736</b>	<b>\$ 1,869,350</b>	<b>6.77%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 122,645	\$ 122,645	100.00%	- Balance of transferred to Facilities Improvement RS 9225 transferred to Fund 14 Deferred Maintenance for various projects
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 122,645</b>	<b>\$ 122,645</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 27,614,386</b>	<b>\$ 29,606,381</b>	<b>\$ 1,991,995</b>	<b>7.21%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 2,803,495</b>	<b>\$ 3,552,966</b>	<b>\$ 749,471</b>	<b>26.73%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (1,175,771)</b>	<b>\$ (2,567,348)</b>	<b>\$ (1,391,577)</b>		
<b>Restricted Ending Fund Balance</b>	<b>\$ 1,627,724</b>	<b>\$ 985,618</b>	<b>\$ (642,106)</b>	<b>-39.45%</b>	

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

**General Fund, Combined**

<b>TOTAL GENERAL FUND - COMBINED</b>	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference + / -</b>	
			<b>\$</b>	<b>%</b>
<b>REVENUES</b>				
Local Control Funding Formula (LCFF)	\$ 69,990,265	\$ 72,721,098	\$ 2,730,833	3.90%
Federal Revenues	4,372,775	4,583,470	210,695	4.82%
Other State Revenues	4,680,846	3,858,487	(822,359)	-17.57%
Other Local Revenues	4,436,479	4,280,723	(155,756)	-3.51%
<b>Total Revenues</b>	<b>\$ 83,480,365</b>	<b>\$ 85,443,778</b>	<b>\$ 1,963,413</b>	<b>2.35%</b>
<b>OTHER FINANCING SOURCES</b>				
Interfund Transfers In	\$ -	\$ 1,416	\$ 1,416	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>\$ 1,416</b>	<b>\$ 1,416</b>	<b>0.00%</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 83,480,365</b>	<b>\$ 85,445,194</b>	<b>\$ 1,964,829</b>	<b>2.35%</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 39,443,411	\$ 39,527,822	\$ 84,411	0.21%
Classified Salaries	12,983,241	12,981,762	(1,479)	-0.01%
Employee Benefits	16,786,000	16,680,407	(105,593)	-0.63%
Books & Supplies	5,626,171	4,928,805	(697,366)	-12.40%
Services & Other Operating Expenditures	9,020,644	9,623,356	602,712	6.68%
Capital Outlay	997,000	887,117	(109,883)	-11.02%
Other Outgo	1,777,076	1,777,076	-	0.00%
Direct Support/Indirect Costs	(209,960)	(205,220)	4,740	-2.26%
<b>Total Expenses</b>	<b>\$ 86,423,583</b>	<b>\$ 86,201,125</b>	<b>\$ (222,458)</b>	<b>-0.26%</b>
<b>OTHER FINANCING USES</b>				
Interfund Transfers Out	\$ 662,000	\$ 784,645	\$ 122,645	18.53%
Other Uses	-	-	-	0.00%
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ 662,000</b>	<b>\$ 784,645</b>	<b>\$ 122,645</b>	<b>18.53%</b>
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 87,085,583</b>	<b>\$ 86,985,770</b>	<b>\$ (99,813)</b>	<b>-0.11%</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,384,999</b>	<b>\$ 18,827,351</b>	<b>\$ 2,442,352</b>	<b>14.91%</b>
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (3,605,218)</b>	<b>\$ (1,540,576)</b>	<b>\$ 2,064,642</b>	
<b>TOTAL General Fund Ending Balance</b>	<b>\$ 12,779,781</b>	<b>\$ 17,286,775</b>	<b>\$ 4,506,994</b>	<b>35.27%</b>
<b>Restricted</b>	<b>\$ 1,627,724</b>	<b>\$ 985,618</b>	<b>\$ (642,106)</b>	<b>-39.45%</b>
<b>Unrestricted</b>	<b>\$ 11,152,057</b>	<b>\$ 16,301,157</b>	<b>\$ 5,149,100</b>	<b>46.17%</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	2,600,000	2,600,000	-	0.00%	
Other State Revenues	195,000	195,000	-	0.00%	
Other Local Revenues	1,318,000	1,324,510	6,510	0.49%	
<b>Total Revenues</b>	<b>\$ 4,113,000</b>	<b>\$ 4,119,510</b>	<b>\$ 6,510</b>	<b>0.16%</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>\$ 4,113,000</b>	<b>\$ 4,119,510</b>	<b>\$ 6,510</b>	<b>0.16%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	1,234,207	1,194,082	(40,125)	-3.25%	- Positions and salaries updated, reductions
Employee Benefits	470,331	424,005	(46,326)	-9.85%	- Decreased H&W premiums due to less staff
Books & Supplies	1,960,475	1,961,081	606	0.03%	
Services & Other Operating Expenditures	217,816	210,616	(7,200)	-3.31%	- Decrease in consultant costs
Capital Outlay	110,000	119,371	9,371	8.52%	- Purchase of delivery truck (portion of cost)
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	209,960	205,220	(4,740)	-2.26%	- Decrease in indirect costs; reduction of service
<b>Total Expenses</b>	<b>\$ 4,202,789</b>	<b>\$ 4,114,375</b>	<b>\$ (88,414)</b>	<b>-2.10%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 1,355	\$ 1,355	0.00%	
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 1,355</b>	<b>\$ 1,355</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 4,202,789</b>	<b>\$ 4,115,730</b>	<b>\$ (87,059)</b>	<b>-2.07%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,478,708</b>	<b>\$ 1,478,708</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (89,789)</b>	<b>\$ 3,780</b>	<b>\$ 93,569</b>		
<b>Fund 13 - Food Service</b>	<b>\$ 1,388,919</b>	<b>\$ 1,482,488</b>	<b>\$ 93,569</b>	<b>6.74%</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>					<b>No changes.</b> <b>Informational only provided below.</b>  - Interest revenue only  - Transfer in from the general fund
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	8,000	8,000	-	0.00%	
<b>Total Revenues</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>OTHER FINANCING SOURCES</b>					
Interfund Transfers In	\$ 337,000	\$ 337,000	\$ -	0.00%	
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>\$ 345,000</b>	<b>\$ 345,000</b>	<b>\$ -</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	-	-	-	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>\$ 1,081,307</b>	<b>\$ 345,780</b>	<b>47.01%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ 345,000</b>	<b>\$ 345,000</b>	<b>\$ -</b>		
<b>Fund 20 - Special Reserve, OPEB</b>	<b>\$ 1,080,527</b>	<b>\$ 1,426,307</b>	<b>\$ 345,780</b>	<b>32.00%</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>					<b>No changes.</b> <b>Informational only provided below.</b>  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	11,500	81,028	69,528	604.59%	
<b>Total Revenues</b>	<b>\$ 11,500</b>	<b>\$ 81,028</b>	<b>\$ 69,528</b>	<b>604.59%</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>\$ 11,500</b>	<b>\$ 81,028</b>	<b>\$ 69,528</b>	<b>604.59%</b>	
<b>EXPENSES</b>					- Ustach portables cost under projection
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	30,000	17,116	(12,884)	-42.95%	
Capital Outlay	-	-	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 30,000</b>	<b>\$ 17,116</b>	<b>\$ (12,884)</b>	<b>-42.95%</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>\$ 30,000</b>	<b>\$ 17,116</b>	<b>\$ (12,884)</b>	<b>-42.95%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 289,110</b>	<b>\$ 289,110</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (18,500)</b>	<b>\$ 63,912</b>	<b>\$ 82,412</b>		
<b>Fund 25 - Capital Facilities Fund</b>	<b>\$ 270,610</b>	<b>\$ 353,022</b>	<b>\$ 82,412</b>	<b>30.45%</b>	

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

**Capital Outlay FD40**

<b>Fund 40 - Special Reserve for Capital Outlay</b> (Equipment Replacement, Buses, Childcare Improvement Projects, & Facilities Projects)	<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%	1st quarter interest increase
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	1,900	16,024	14,124	743.37%	
<b>Total Revenues</b>	<b>\$ 1,900</b>	<b>\$ 16,024</b>	<b>\$ 14,124</b>	<b>743.37%</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>\$ 326,900</b>	<b>\$ 341,024</b>	<b>\$ 14,124</b>	<b>4.32%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	- Multiple projects completed in prior year; Childcare improvement projects, playgrounds, etc.
Classified Salaries	-	-	-	0.00%	
Employee Benefits	-	-	-	0.00%	
Books & Supplies	-	-	-	0.00%	
Services & Other Operating Expenditures	-	-	-	0.00%	
Capital Outlay	358,918	94,918	(264,000)	-73.55%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 358,918</b>	<b>\$ 94,918</b>	<b>\$ (264,000)</b>	<b>-73.55%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 2,673,722	\$ 2,673,722	0.00%	Transfer of funds to Fund 35 County School Facilities for projects
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 2,673,722</b>	<b>\$ 2,673,722</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 358,918</b>	<b>\$ 2,768,640</b>	<b>\$ 2,409,722</b>	<b>671.39%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 3,137,646</b>	<b>\$ 3,137,646</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (32,018)</b>	<b>\$ (2,427,616)</b>	<b>\$ (2,395,598)</b>		
<b>Fund 40 - Special Reserve for Capital Outlay</b>	<b>\$ 3,105,628</b>	<b>\$ 710,030</b>	<b>\$ (2,395,598)</b>	<b>-77.14%</b>	



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
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -	0.00%	
Federal Revenues	-	-	-	0.00%	
Other State Revenues	-	-	-	0.00%	
Other Local Revenues	825,000	825,000	-	0.00%	
<b>Total Revenues</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ -</b>	<b>0.00%</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>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>EXPENSES</b>					
Certificated Salaries	\$ -	\$ -	\$ -	0.00%	
Classified Salaries	639,296	633,933	(5,363)	-0.84%	- Positions and salaries updated.
Employee Benefits	206,169	199,658	(6,511)	-3.16%	- Decreased H&W premium due to empty position
Books & Supplies	13,475	18,118	4,643	34.46%	- Additional custodian and office supplies
Services & Other Operating Expenditures	57,055	61,063	4,008	7.02%	- Increased transportation budget for field trips
Capital Outlay	4,500	4,500	-	0.00%	
Other Outgo	-	-	-	0.00%	
Direct Support/Indirect Costs	-	-	-	0.00%	
<b>Total Expenses</b>	<b>\$ 920,495</b>	<b>\$ 917,272</b>	<b>\$ (3,223)</b>	<b>-0.35%</b>	
<b>OTHER FINANCING USES</b>					
Interfund Transfers Out	\$ -	\$ 118	\$ 118	0.00%	-
Other Uses	-	-	-	0.00%	
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ 118</b>	<b>0.00%</b>	
<b>Total Expenses &amp; Other Financing Uses</b>	<b>\$ 920,495</b>	<b>\$ 917,390</b>	<b>\$ (3,105)</b>	<b>-0.34%</b>	
<b>Beginning Fund Balance</b>	<b>\$ 894,753</b>	<b>\$ 894,753</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (95,495)</b>	<b>\$ (92,390)</b>	<b>\$ 3,105</b>		
<b>Fund 63 - Child Care Fund</b>	<b>\$ 799,258</b>	<b>\$ 802,363</b>	<b>\$ 3,105</b>	<b>0.39%</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) Federal Revenues Other State Revenues Other Local Revenues <b>Total Revenues</b>	 \$ - - - 1,276,000 \$ 1,276,000	 \$ - - - 1,276,000 \$ 1,276,000	 \$ - - - - \$ -	 0.00% 0.00% 0.00% 0.00% 0.00%	No changes.
<b>OTHER FINANCING SOURCES</b> Interfund Transfers In Other Sources Contributions <b>Total Other Financing Sources</b>	 \$ - - - \$ -	 \$ - - - \$ -	 \$ - - - \$ -	 0.00% 0.00%  0.00%	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 1,276,000</b>	<b>\$ 1,276,000</b>	<b>\$ -</b>	<b>0.00%</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>	 \$ - - - - 1,312,140 - - - 1,312,140 \$ 1,312,140	 \$ - - - - 1,312,140 - - - 1,312,140 \$ 1,312,140	 \$ - - - - - - - - - \$ -	 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
<b>OTHER FINANCING USES</b> Interfund Transfers Out Other Uses <b>Total Other Financing Sources &amp; Uses</b>	 \$ - - \$ -	 \$ - - \$ -	 \$ - - \$ -	 0.00% 0.00% 0.00%	
<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>\$ 1,615,696</b>	<b>\$ 1,615,696</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>\$ (36,140)</b>	<b>\$ (36,140)</b>	<b>\$ -</b>		
<b>Fund 67 - Self-Insured Fund</b>	<b>\$ 1,579,556</b>	<b>\$ 1,579,556</b>	<b>\$ -</b>	<b>0.00%</b>	