

Buckeye Union School District  
2019-2020  
Second Interim to  
Budget Comparison

		2019-2020 Second Interim			2019-2020 Original Adopted Budget			Variance		
		a	b	c	d	e	f	g	h	i
REVENUES	Account	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
1 LCFF Sources	8000	40,229,224	-	40,229,224	40,411,016	-	40,411,016	(181,792)	-	(181,792)
2 Federal Revenues	8100-8299	50,000	805,173	855,173	62,455	817,630	880,085	(12,455)	(12,457)	(24,912)
3 Other State Revenues	8300-8599	1,289,619	3,645,879	4,935,498	895,953	1,962,535	2,858,488	393,666	1,683,344	2,077,010
4 Local Revenues	8600-8799	514,814	1,872,304	2,387,118	484,814	1,570,503	2,055,317	30,000	301,801	331,801
5 Transfers In (Non-operational)	8900	-	130,000	130,000	-	-	-	-	130,000	130,000
6 Contributions to Restricted Programs	8980	(6,271,975)	6,271,975	-	(6,130,113)	6,130,113	-	(141,862)	141,862	-
7 TOTAL REVENUES		35,811,682	12,725,331	48,537,013	35,724,125	10,480,781	46,204,906	87,557	2,244,550	2,332,107
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	19,485,167	2,007,873	21,493,040	18,911,558	2,013,987	20,925,545	573,609	(6,114)	567,495
11 Classified Salaries	2000	4,765,284	2,650,652	7,415,936	4,972,970	2,526,460	7,499,430	(207,686)	124,192	(83,494)
12 Employee Benefits	3000	8,914,350	5,098,812	14,013,162	8,802,966	3,337,622	12,140,588	111,384	1,761,190	1,872,574
13 Books & Supplies	4000	2,150,797	761,009	2,911,806	1,728,757	539,495	2,268,252	422,040	221,514	643,554
14 Services & Operating Expenses	5000	1,624,747	2,365,103	3,989,850	1,303,960	1,867,598	3,171,558	320,787	497,505	818,292
15 Capital Outlay	6000	-	-	-	-	-	-	-	-	-
16 Other Outgo/Transfers Out	7000 except 7300	238,980	73,244	312,224	238,980	73,244	312,224	-	-	-
17 Indirect Support	7300-7399	(305)	305	-	(122,375)	122,375	-	122,070	(122,070)	-
18 TOTAL EXPENDITURES		37,179,020	12,956,998	50,136,018	35,836,816	10,480,781	46,317,597	1,342,204	2,476,217	3,818,421
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	(1,367,338)	(231,667)	(1,599,005)	(112,691)	-	(112,691)	(1,254,647)	(231,667)	(1,486,314)
22										
23 BEGINNING BALANCE, July 1		6,393,431	1,831,891	8,225,322	6,261,933	490,070	6,752,003	131,498	1,341,821	1,473,319
24 ACTUAL ENDING BALANCE, June 30		5,026,093	1,600,224	6,626,317	6,149,242	490,070	6,639,312	(1,123,149)	1,110,154	(12,995)
25										
26 COMPONENTS OF ENDING BALANCE										
27 <b>RESERVED</b>										
28 Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29 Prepaid Expenditures	9713	-	-	-	-	-	-	-	-	-
30 <b>RESTRICTED</b>	9740	-	1,600,224	1,600,224	-	490,070	490,070	-	1,110,154	1,110,154
31 <b>DESIGNATED</b>										
32 Required Reserve for Economic Uncertainties (3%)	9789	1,504,081	-	1,504,081	1,389,528	-	1,389,528	114,553	-	114,553
33 Board Reserve for Economic Uncertainties (1%)	9789	501,360	-	501,360	463,176	-	463,176	38,184	-	38,184
34 Additional Economic Uncertainty reserve	9789	3,019,652	0	3,019,652	4,295,538	-	4,295,538	(1,275,886)	-	(1,275,886)
35	9789	-	-	-	-	-	-	-	-	-
37	9789	0	0	0	0	0	0	-	-	-
38 <i>Special Reserve Fund Balance</i>		<b>382,779</b>	<b>0</b>	<b>382,779</b>	<b>382,779</b>	<b>0</b>	<b>382,779</b>	<b>0</b>	<b>0</b>	<b>0</b>

Buckeye Union School District  
2019-2020 Second Interim  
Multi-Year Projections

		2019-2020 Second Interim			2020-2021 Projected Budget			2021-2022 Projected Budget		
		a	b	c	d	e	f	g	h	i
	Account	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
REVENUES										
1	Revenue Limit 8000	40,229,224	-	40,229,224	39,853,659	-	39,853,659	40,897,311	-	40,897,311
2	Federal Revenues 8100-8299	50,000	805,173	855,173	50,000	762,414	812,414	50,000	721,793	771,793
3	Other State Revenues 8300-8599	1,289,619	3,645,879	4,935,498	875,561	3,620,879	4,496,440	875,561	3,620,879	4,496,440
4	Local Revenues 8600-8799	514,814	1,872,304	2,387,118	514,814	1,872,304	2,387,118	514,814	1,872,304	2,387,118
5	Transfers In (Non-operational) 8900	-	130,000	130,000	-	-	-	-	-	-
6	Contributions to Restricted Programs 8980	(6,271,975)	6,271,975	-	(6,411,975)	6,411,975	-	(6,557,975)	6,557,975	-
7	<b>TOTAL REVENUES</b>	<b>35,811,682</b>	<b>12,725,331</b>	<b>48,537,013</b>	<b>34,882,059</b>	<b>12,667,572</b>	<b>47,549,631</b>	<b>35,779,711</b>	<b>12,772,951</b>	<b>48,552,662</b>
8										
9	EXPENDITURES									
10	Certificated Salaries 1000	19,485,167	2,007,873	21,493,040	19,768,805	2,178,083	21,946,888	20,056,699	2,354,746	22,411,445
11	Classified Salaries 2000	4,765,284	2,650,652	7,415,936	4,839,876	2,688,408	7,528,284	4,915,587	2,726,730	7,642,317
12	Employee Benefits 3000	8,914,350	5,098,812	14,013,162	9,396,943	5,213,007	14,609,950	9,531,004	5,279,903	14,810,907
13	Books & Supplies 4000	2,150,797	761,009	2,911,806	1,294,739	750,509	2,045,248	1,335,739	760,759	2,096,498
14	Services & Operating Expenses 5000	1,624,747	2,365,103	3,989,850	924,747	2,365,103	3,289,850	924,747	2,365,103	3,289,850
15	Capital Outlay 6000	-	-	-	-	-	-	-	-	-
16	Other Outgo/Transfers Out 7000 except 7300	238,980	73,244	312,224	238,980	73,244	312,224	238,980	73,244	312,224
17	Indirect Support 7300-7399	(305)	305	-	(305)	305	-	(305)	305	-
18	<b>TOTAL EXPENDITURES</b>	<b>37,179,020</b>	<b>12,956,998</b>	<b>50,136,018</b>	<b>36,463,785</b>	<b>13,268,659</b>	<b>49,732,444</b>	<b>37,002,451</b>	<b>13,560,790</b>	<b>50,563,241</b>
19										
20	EXCESS (DEFICIENCY) OF REVENUES									
21	OVER EXPENDITURES (A-B)	(1,367,338)	(231,667)	(1,599,005)	(1,581,726)	(601,087)	(2,182,813)	(1,222,740)	(787,839)	(2,010,579)
22										
23	BEGINNING BALANCE, July 1	6,393,431	1,831,891	8,225,322	5,026,093	1,600,224	6,626,317	3,444,367	999,137	4,443,504
24	ACTUAL ENDING BALANCE, June 30	5,026,093	1,600,224	6,626,317	3,444,367	999,137	4,443,504	2,221,627	211,298	2,432,925
25										
26	COMPONENTS OF ENDING BALANCE									
27	Reserved									
28	Revolving Cash 9711	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
29	Prepaid Expenditures 9713	-	-	-	-	-	-	-	-	-
30	<b>RESTRICTED</b> 9740	-	1,600,224	1,600,224	-	999,137	999,137	-	211,298	211,298
31	<b>DESIGNATED</b>	-	-	-	-	-	-	-	-	-
32	Required Reserve for Economic Uncertainties (3%) 9789	1,504,081	-	1,504,081	1,491,973	-	1,491,973	1,516,897	-	1,516,897
33	Board Reserve for Economic Uncertainties (1%) 9789	501,360	-	501,360	497,324	-	497,324	505,632	-	505,632
34	Additional Economic Uncertainty reserve 9789	3,019,652	0	3,019,652	1,454,070	0	1,454,070	198,098	0	198,098
37	Total Undesignated Amount 9789	0	0	0	0	0	0	0	0	0
38	<i>Special Reserve Fund Balance</i>	<b>382,779</b>	<b>0</b>	<b>382,779</b>	<b>385,279</b>	<b>0</b>	<b>385,279</b>	<b>387,779</b>	<b>0</b>	<b>387,779</b>

2019-2020  
Second Interim  
Other Funds

		Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
	Account	<i>13</i>	<i>14</i>	<i>17</i>	<i>25</i>	<i>35</i>	<i>49</i>	<i>51</i>
REVENUES								
1 LCFF Sources	8000	-	-	-	-	-	-	-
2 Federal Revenues	8100-8299	380,000	-	-	-	-	-	-
3 Other State Revenues	8300-8599	23,975	-	-	-	-	-	-
4 Local Revenues	8600-8799	721,250	7,500	6,500	820,000	75,000	4,539,174	1,895,257
5 Transfers In	8900	-	165,000	-	-	1,119,300	686,219	-
6 Contributions to Restricted Programs	8980	-	-	-	-	-	-	-
7 TOTAL REVENUES		1,125,225	172,500	6,500	820,000	1,194,300	5,225,393	1,895,257
8								
9 EXPENDITURES								
10 Certificated Salaries	1000	-	-	-	-	-	-	-
11 Classified Salaries	2000	391,306	-	-	57,372	-	-	-
12 Employee Benefits	3000	178,130	-	-	20,929	-	-	-
13 Books & Supplies	4000	483,700	-	-	-	-	-	-
14 Services & Operating Expenses	5000	82,773	-	-	16,000	-	16,000	-
15 Capital Outlay	6000	-	50,000	-	-	2,434,263	-	1,816,837
16 Other Outgo/Transfers Out	7000 except 7300	-	130,000	-	-	686,219	2,628,572	-
17 Indirect Support	7300-7399	-	-	-	-	-	-	-
18 TOTAL EXPENDITURES		1,135,909	180,000	-	94,301	3,120,482	2,644,572	1,816,837
19								
20 EXCESS (DEFICIENCY) OF REVENUES								
21 OVER EXPENDITURES	(A-B)	(10,684)	(7,500)	6,500	725,699	(1,926,182)	2,580,821	78,420
22								
23 BEGINNING BALANCE, July 1		128,653	487,121	376,279	1,534,868	5,313,443	2,953,509	1,190,044
24 ACTUAL ENDING BALANCE, June 30		117,969	479,621	382,779	2,260,567	3,387,261	5,534,330	1,268,464

*All balances are restricted or assigned*