

Buckeye Union School District
2017-2018
First Interim to Budget Comparison

		2017-2018 1st Interim			2017-2018 Budget			Variance			
		a	b	c	d	e	f	g	h	i	
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES	Account										
1	LCFF Funding	8000	37,197,995	-	37,197,995	36,626,953	-	36,626,953	571,042	-	571,042
2	Federal Revenues	8100-8299	62,455	793,266	855,721	62,455	839,530	901,985	-	(46,264)	(46,264)
3	Other State Revenues	8300-8599	1,566,791	1,949,599	3,516,390	1,498,115	1,893,500	3,391,615	68,676	56,099	124,775
4	Local Revenues	8600-8799	424,813	1,712,476	2,137,289	424,813	1,727,298	2,152,111	-	(14,822)	(14,822)
5	Transfers In (Non-operational)	8900			-			-	-	-	-
6	Contributions to Restricted Programs	8980	(5,290,160)	5,290,160	(0)	(5,248,953)	5,248,953	-	(41,207)	41,207	(0)
7	TOTAL REVENUES		33,961,893	9,745,501	43,707,394	33,363,383	9,709,281	43,072,664	598,510	36,220	634,730
8											
9	EXPENDITURES										
10	Certificated Salaries	1000	16,953,730	1,854,719	18,808,449	16,861,171	1,814,725	18,675,896	92,560	39,994	132,554
11	Classified Salaries	2000	4,222,943	2,067,644	6,290,586	4,235,439	2,265,463	6,500,902	(12,496)	(197,819)	(210,315)
12	Employee Benefits	3000	7,558,376	3,090,554	10,648,930	7,858,209	3,090,554	10,948,764	(299,833)	-	(299,833)
13	Books & Supplies	4000	3,446,206	1,391,679	4,837,885	1,789,163	543,757	2,332,920	1,657,043	847,922	2,504,965
14	Services & Operating Expenses	5000	1,020,523	1,748,318	2,768,841	1,027,576	1,621,709	2,649,285	(7,053)	126,609	119,556
15	Capital Outlay	6000	50,298		50,298	75,000		75,000	(24,702)	-	(24,702)
16	Other Outgo/Transfers Out	7000 except 7300	396,051	332,798	728,849	255,378	241,460	496,838	140,673	91,338	232,011
17	Indirect Support	7300-7399	(131,612)	131,612	-	(131,612)	131,612	-	-	-	-
18	TOTAL EXPENDITURES		33,516,515	10,617,325	44,133,838	31,970,324	9,709,281	41,679,605	1,546,191	908,044	2,454,235
19											
20	EXCESS (DEFICIENCY) OF REVENUES										
21	OVER EXPENDITURES	(A-B)	445,379	(871,824)	(426,444)	1,393,059	-	1,393,059	(947,680)	(871,824)	(1,819,504)
22											
23	BEGINNING BALANCE, July 1		6,980,915	1,306,231	8,287,146	6,980,915	1,306,231	8,287,146	(0)	-	0
24	ACTUAL ENDING BALANCE, June 30		7,426,294	434,407	7,860,701	8,373,974	1,306,231	9,680,205	(947,680)	(871,824)	(1,819,504)
25											
26	COMPONENTS OF ENDING BALANCE										
27	RESERVED										
28	Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29	Prepaid Expenditures	9713		-	-	66,011	-	66,011	(66,011)	-	(66,011)
30	RESTRICTED	9740		-	-		-		-	-	-
31	DESIGNATED			434,407	434,407	1,899,225	1,306,231	3,205,456	(1,899,225)	(871,824)	(2,771,049)
32	Required Reserve for Economic Uncertainties (3%)	9789	1,324,015	-	1,324,015	1,250,388	-	1,250,388	73,627	-	73,627
33	Board Reserve for Economic Uncertainties (1%)	9789	441,338	-	441,338	416,796	-	416,796	24,542	-	24,542
34	Additional Economic Uncertainty reserve	9789	5,659,941	-	5,659,941	4,740,554	-	4,740,554	919,387	-	919,387
37	Total Undesignated Amount	9789	0	0	0	0	0	0	-	0	-
38	Special Reserve Fund Balance		366,099	0	366,099	366,099	0	366,099	0	0	0

2017-2018
First Interim
Other Funds

		Food Service	Deferred Maintenance	Special Reserve	Bond	Developer Fees	State School Building	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
	Account	<i>13</i>	<i>14</i>	<i>17</i>	<i>21</i>	<i>25</i>	<i>31</i>	<i>35</i>	<i>49</i>	<i>51</i>
REVENUES										
1 Apportionment Funding	8000	-	-	-	-					
2 Federal Revenues	8100-8299	490,570	-	-	-					
3 Other State Revenues	8300-8599	15,000		-	-			-	-	-
4 Local Revenues	8600-8799	450,000	3,580	1,637	3,045	251,773	1,839	61,700	118,183	1,895,254
5 Transfers In	8900	80,504	165,000	-	-	-		-		
6 Contributions to Restricted Programs	8980	-	-	-	-			-	1,562,615	
7 TOTAL REVENUES		1,036,074	168,580	1,637	3,045	251,773	1,839	61,700	1,680,798	1,895,254
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	-	-	-						
11 Classified Salaries	2000	387,050	-	-		59,484				
12 Employee Benefits	3000	159,784	-	-		77,287				
13 Books & Supplies	4000	405,685	-	-	-	-				
14 Services & Operating Expenses	5000	82,772	-	-		19,775				
15 Capital Outlay	6000	-	168,580	-	-	33,963		1,255,082		1,816,837
16 Other Outgo/Transfers Out	7000 except 7300	-	-	-		-		-	2,390,280	-
17 Indirect Support	7300-7399	-	-	-						
18 TOTAL EXPENDITURES		1,035,291	168,580	-	-	190,509	-	1,255,082	2,390,280	1,816,837
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	783	-	1,637	3,045	61,264	1,839	(1,193,382)	(709,482)	78,417
22										
23 BEGINNING BALANCE, July 1		72,923	895,684	364,462	401,917	1,823,895	409,360	12,172,454	4,964,968	1,063,855
24 ACTUAL ENDING BALANCE, June 30		73,706	895,684	366,099	404,962	1,885,159	411,199	10,979,072	4,255,485	1,142,272

All balances are restricted or assigned