

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Xin Yi

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Contact Person

Telephone

Extension

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The school has adopted a policy that allows the school to build budgetary reserve for long term financial sustainability while balancing the current operational needs.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school has adopted a policy that allows the school to build budgetary reserve for long term financial sustainability while balancing the current operational needs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	352,984
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$352,984</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,591,514
7000 Revenue from State Sources	4,401
8000 Revenue from Federal Sources	635,935
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$7,231,850</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$7,584,834</u>

Amount**REVENUE FROM LOCAL SOURCES**

6920 Contributions and Donations from Private Sources	6
6940 Tuition from Patrons	6,581,525
6990 Refunds and Other Miscellaneous Revenue	9,983

REVENUE FROM LOCAL SOURCES \$6,591,514**REVENUE FROM STATE SOURCES**

7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,401
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REVENUE FROM STATE SOURCES \$4,401**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	112,010
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	476,919
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,691
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,914
8517 NCLB, Title IV - 21st Century Schools	16,401

REVENUE FROM FEDERAL SOURCES \$635,935**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 7,231,850**

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,882,876
1200 Special Programs - Elementary / Secondary	1,622,796
1400 Other Instructional Programs - Elementary / Secondary	626,042
Total Instruction	\$4,131,714
2000 Support Services	
2100 Support Services - Students	409,262
2200 Support Services - Instructional Staff	2,035
2300 Support Services - Administration	1,009,053
2400 Support Services - Pupil Health	82,115
2500 Support Services - Business	82,567
2600 Operation and Maintenance of Plant Services	834,852
2800 Support Services - Central	137,489
Total Support Services	\$2,557,373
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,604
3300 Community Services	79,729
Total Operation of Non-Instructional Services	\$81,333
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	144,637
Total Other Expenditures and Financing Uses	\$144,637
Total Estimated Expenditures and Other Financing Uses	\$6,915,057

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	829,084
200 Personnel Services - Employee Benefits	357,576
300 Purchased Professional and Technical Services	418,368
500 Other Purchased Services	85,895
600 Supplies	35,550
700 Property	143,479
800 Other Objects	12,924
Total Regular Programs - Elementary / Secondary	\$1,882,876
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	466,376
200 Personnel Services - Employee Benefits	160,505
300 Purchased Professional and Technical Services	868,292
500 Other Purchased Services	122,478
600 Supplies	2,933
700 Property	2,212
Total Special Programs - Elementary / Secondary	\$1,622,796
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	199,022
200 Personnel Services - Employee Benefits	77,495
300 Purchased Professional and Technical Services	347,568
500 Other Purchased Services	339
600 Supplies	1,173
800 Other Objects	445
Total Other Instructional Programs - Elementary / Secondary	\$626,042
Total Instruction	\$4,131,714
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	133,546
200 Personnel Services - Employee Benefits	30,986
300 Purchased Professional and Technical Services	233,105
500 Other Purchased Services	53
600 Supplies	10,151
800 Other Objects	1,421
Total Support Services - Students	\$409,262
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	821
500 Other Purchased Services	865
600 Supplies	349
Total Support Services - Instructional Staff	\$2,035
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	212,540
200 Personnel Services - Employee Benefits	90,667

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	692,448
500 Other Purchased Services	12,242
600 Supplies	1,156
Total Support Services - Administration	\$1,009,053
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	81,457
600 Supplies	658
Total Support Services - Pupil Health	\$82,115
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	77,241
500 Other Purchased Services	4,498
700 Property	828
Total Support Services - Business	\$82,567
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	274,950
400 Purchased Property Services	539,179
600 Supplies	20,723
Total Operation and Maintenance of Plant Services	\$834,852
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	62,820
500 Other Purchased Services	47,280
600 Supplies	796
700 Property	26,593
Total Support Services - Central	\$137,489
Total Support Services	\$2,557,373
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
500 Other Purchased Services	1,493
600 Supplies	101
800 Other Objects	10
Total Student Activities	\$1,604
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	74,882
500 Other Purchased Services	4,847
Total Community Services	\$79,729
Total Operation of Non-Instructional Services	\$81,333
5000 <u>Other Expenditures and Financing Uses</u>	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	144,637
Total Budgetary Reserve	\$144,637
Total Other Expenditures and Financing Uses	\$144,637
TOTAL EXPENDITURES	\$6,915,057

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,210,883	1,811,028
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$1,210,883	\$1,811,028
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$1,210,883	\$1,811,028
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund**Investment Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	277,396	265,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$277,396	\$265,000
TOTAL INDEBTEDNESS	\$277,396	\$265,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	669,777
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$669,777
5900 Budgetary Reserve	144,637
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$814,414