

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	(689,184)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$689,184)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,925,446
7000 Revenue from State Sources	63,239
8000 Revenue from Federal Sources	3,655,397
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,644,082</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,954,898</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6700 Revenues from LEA Activities	90,457
6920 Contributions and Donations from Private Sources	1,402
6940 Tuition from Patrons	27,808,722
6990 Refunds and Other Miscellaneous Revenue	24,865

REVENUE FROM LOCAL SOURCES \$27,925,446**REVENUE FROM STATE SOURCES**

7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	20,000
7600 Revenue for Milk, Lunch and Breakfast Programs	43,239

REVENUE FROM STATE SOURCES \$63,239**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	470,457
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,778,389
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	147,918
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	139,215
8517 NCLB, Title IV - 21st Century Schools	123,791
8531 Subsidies for Milk, Lunch, and Breakfast Programs	995,627

REVENUE FROM FEDERAL SOURCES \$3,655,397**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,644,082**

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,161,071
1200 Special Programs - Elementary / Secondary	6,090,089
1400 Other Instructional Programs - Elementary / Secondary	1,312,050
Total Instruction	\$15,563,210
2000 Support Services	
2100 Support Services - Students	3,698,314
2200 Support Services - Instructional Staff	29,357
2300 Support Services - Administration	4,283,415
2400 Support Services - Pupil Health	516,472
2500 Support Services - Business	383,980
2600 Operation and Maintenance of Plant Services	3,394,726
2800 Support Services - Central	1,159,205
Total Support Services	\$13,465,469
3000 Operation of Non-Instructional Services	
3100 Food Services	1,107,683
3200 Student Activities	155,935
3300 Community Services	474,881
Total Operation of Non-Instructional Services	\$1,738,499
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	632,882
Total Other Expenditures and Financing Uses	\$632,882
Total Estimated Expenditures and Other Financing Uses	\$31,400,060

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,880,456
200 Personnel Services - Employee Benefits	1,600,395
300 Purchased Professional and Technical Services	1,801,387
500 Other Purchased Services	180,952
600 Supplies	294,880
700 Property	343,339
800 Other Objects	59,662
Total Regular Programs - Elementary / Secondary	\$8,161,071
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,327,888
200 Personnel Services - Employee Benefits	1,046,586
300 Purchased Professional and Technical Services	2,206,561
500 Other Purchased Services	403,507
600 Supplies	52,126
700 Property	11,137
800 Other Objects	42,284
Total Special Programs - Elementary / Secondary	\$6,090,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	714,911
200 Personnel Services - Employee Benefits	289,857
300 Purchased Professional and Technical Services	276,328
500 Other Purchased Services	21,552
600 Supplies	8,712
700 Property	374
800 Other Objects	316
Total Other Instructional Programs - Elementary / Secondary	\$1,312,050
Total Instruction	\$15,563,210
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	484,037
200 Personnel Services - Employee Benefits	218,062
300 Purchased Professional and Technical Services	2,859,436
500 Other Purchased Services	22,935
600 Supplies	109,217
800 Other Objects	4,627
Total Support Services - Students	\$3,698,314
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	17,740
500 Other Purchased Services	2,843
600 Supplies	8,774
Total Support Services - Instructional Staff	\$29,357
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	875,842
200 Personnel Services - Employee Benefits	275,987
300 Purchased Professional and Technical Services	2,937,488
500 Other Purchased Services	176,542
600 Supplies	11,562
800 Other Objects	5,994
Total Support Services - Administration	\$4,283,415
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	512,555
600 Supplies	3,917
Total Support Services - Pupil Health	\$516,472
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	373,619
500 Other Purchased Services	9,682
800 Other Objects	679
Total Support Services - Business	\$383,980
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	1,916,851
400 Purchased Property Services	1,137,708
600 Supplies	10,551
700 Property	329,616
Total Operation and Maintenance of Plant Services	\$3,394,726
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	977,209
500 Other Purchased Services	90,158
600 Supplies	17,121
700 Property	74,378
800 Other Objects	339
Total Support Services - Central	\$1,159,205
Total Support Services	\$13,465,469
3000 <u>Operation of Non-Instructional Services</u>	
3100 <u>Food Services</u>	
300 Purchased Professional and Technical Services	436,673
500 Other Purchased Services	670,250
600 Supplies	631
800 Other Objects	129
Total Food Services	\$1,107,683
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	23,337
200 Personnel Services - Employee Benefits	4,122
500 Other Purchased Services	86,166
600 Supplies	17,652
700 Property	6,603
800 Other Objects	18,055

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$155,935
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	169,764
200 Personnel Services - Employee Benefits	71,072
300 Purchased Professional and Technical Services	224,034
500 Other Purchased Services	7,595
600 Supplies	2,416
Total Community Services	\$474,881
Total Operation of Non-Instructional Services	\$1,738,499
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	632,882
Total Budgetary Reserve	\$632,882
Total Other Expenditures and Financing Uses	\$632,882
TOTAL EXPENDITURES	\$31,400,060

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	509,244	2,566,698
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	\$509,244	\$2,566,698
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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	\$509,244	\$2,566,698
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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	13,500	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund **\$13,500**

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 **\$13,500**

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	824,041	755,000
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	\$824,041	\$755,000
TOTAL INDEBTEDNESS	\$837,541	\$755,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(445,162)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$445,162)
5900 Budgetary Reserve	632,882
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$187,720