

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/30/2017

Thomas J. Clint
President of the Board - Original Signature Required

6.28.17

Date

Abbi Ball
Secretary of the Board - Original Signature Required

6-28-17

Date

Fay J. Pless
Chief School Administrator - Original Signature Required

6-28-17

Date

Ryan Schumm

(215)481-9777

Extn :126

Contact Person

Telephone

Extension

ryan@charterchoices.com

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Reserved For Future Expenditures & Possible Revenue Reductions Due To Pending Legislation.

<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	64,623	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	32,623	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$32,623</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,494,909	
7000 Revenue from State Sources	10,069	
8000 Revenue from Federal Sources	62,586	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$2,567,564</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$2,600,187</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	450
6600 Food Service Revenue	6,460
6940 Tuition from Patrons	2,464,118
6990 Refunds and Other Miscellaneous Revenue	23,881
REVENUE FROM LOCAL SOURCES	\$2,494,909
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	1,545
7505 Ready to Learn Block Grant	7,119
7600 Revenue for Milk, Lunch and Breakfast Programs	1,405
REVENUE FROM STATE SOURCES	\$10,069
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	3,824
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	20,496
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,270
8531 Subsidies for Milk, Lunch, and Breakfast Programs	36,996
REVENUE FROM FEDERAL SOURCES	\$62,586
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,567,564

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,313,018
1200 Special Programs - Elementary / Secondary	145,917
Total Instruction	\$1,458,935
2000 Support Services	
2100 Support Services - Students	70,677
2200 Support Services - Instructional Staff	9,000
2300 Support Services - Administration	312,789
2400 Support Services - Pupil Health	49,949
2500 Support Services - Business	78,227
2600 Operation and Maintenance of Plant Services	350,363
2700 Student Transportation Services	36,220
2800 Support Services - Central	10,000
Total Support Services	\$917,225
3000 Operation of Non-Instructional Services	
3100 Food Services	91,820
3200 Student Activities	32,447
Total Operation of Non-Instructional Services	\$124,267
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	397
Total Other Expenditures and Financing Uses	\$397
Total Estimated Expenditures and Other Financing Uses	\$2,500,824

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	844,173
200 Personnel Services - Employee Benefits	396,091
300 Purchased Professional and Technical Services	23,754
600 Supplies	24,000
700 Property	25,000
Total Regular Programs - Elementary / Secondary	\$1,313,018
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	42,617
200 Personnel Services - Employee Benefits	26,285
300 Purchased Professional and Technical Services	77,015
Total Special Programs - Elementary / Secondary	\$145,917
Total Instruction	\$1,458,935
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	43,897
200 Personnel Services - Employee Benefits	26,780
Total Support Services - Students	\$70,677
2200 Support Services - Instructional Staff	
500 Other Purchased Services	9,000
Total Support Services - Instructional Staff	\$9,000
2300 Support Services - Administration	
100 Personnel Services - Salaries	148,088
200 Personnel Services - Employee Benefits	64,886
300 Purchased Professional and Technical Services	18,906
500 Other Purchased Services	40,652
600 Supplies	29,000
700 Property	11,257
Total Support Services - Administration	\$312,789
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	36,050
200 Personnel Services - Employee Benefits	11,499
600 Supplies	2,400
Total Support Services - Pupil Health	\$49,949
2500 Support Services - Business	
300 Purchased Professional and Technical Services	78,227
Total Support Services - Business	\$78,227
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	44,140
400 Purchased Property Services	306,223
Total Operation and Maintenance of Plant Services	\$350,363

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	36,220
Total Student Transportation Services	\$36,220
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	10,000
Total Support Services - Central	\$10,000
Total Support Services	\$917,225
3000 <u>Operation of Non-Instructional Services</u>	
3100 <u>Food Services</u>	
100 Personnel Services - Salaries	17,864
200 Personnel Services - Employee Benefits	3,856
300 Purchased Professional and Technical Services	70,100
Total Food Services	\$91,820
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	32,447
Total Student Activities	\$32,447
Total Operation of Non-Instructional Services	\$124,267
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	397
Total Debt Service / Other Expenditures and Financing Uses	\$397
Total Other Expenditures and Financing Uses	\$397
TOTAL EXPENDITURES	\$2,500,824

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	394,648	394,648
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	\$394,648	\$394,648
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Long-Term Investments

06/30/2017 Estimate

06/30/2018 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	\$394,648	\$394,648
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	1,056,498	1,021,758
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$1,056,498	\$1,021,758
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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 Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Other Capital Projects Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Pension Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$1,056,498

\$1,021,758

Short-Term Payables

06/30/2017 Estimate

06/30/2018 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 Short-Term Payables

TOTAL INDEBTEDNESS

\$1,056,498

\$1,021,758

Account Description	Amounts
0810 Nonspendable Fund Balance	64,623
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	99,363
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$99,363

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$163,986
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