

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/06/2019

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Sharee McGibboney

(610)514-6228

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

smcgibboney@21cccs.org

\_\_\_\_\_  
Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future initiatives and 'rainy day' set aside
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for increases in health insurance and pension costs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	132,143
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,005,310
0840 Assigned Fund Balance	66,697
0850 Unassigned Fund Balance	62,302
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,134,309</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,907,689
7000 Revenue from State Sources	25,746
8000 Revenue from Federal Sources	
9000 Other Financing Sources	1,200,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,133,435</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,267,744</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	23,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	100,000
6940 Tuition from Patrons	20,776,689
6990 Refunds and Other Miscellaneous Revenue	8,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,907,689</b>
<b>REVENUE FROM STATE SOURCES</b>	
7505 Ready to Learn Block Grant	25,746
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,746</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	1,200,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,200,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,133,435</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,636,946
1200 Special Programs - Elementary / Secondary	1,847,716
1400 Other Instructional Programs - Elementary / Secondary	175,606
<b>Total Instruction</b>	<b>\$9,660,268</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,323,479
2200 Support Services - Instructional Staff	2,066,943
2300 Support Services - Administration	3,132,168
2400 Support Services - Pupil Health	257,370
2500 Support Services - Business	817,974
2600 Operation and Maintenance of Plant Services	1,248,168
2800 Support Services - Central	1,312,635
<b>Total Support Services</b>	<b>\$10,158,737</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	166,099
<b>Total Operation of Non-Instructional Services</b>	<b>\$166,099</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,895,077
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,895,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	948,331
<b>Total Other Expenditures and Financing Uses</b>	<b>\$948,331</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,828,512</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,115,376
200 Personnel Services - Employee Benefits	2,641,524
300 Purchased Professional and Technical Services	40,970
400 Purchased Property Services	7,000
500 Other Purchased Services	316,728
600 Supplies	490,104
800 Other Objects	25,244
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,636,946</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	714,104
200 Personnel Services - Employee Benefits	481,455
300 Purchased Professional and Technical Services	507,257
400 Purchased Property Services	500
500 Other Purchased Services	96,900
600 Supplies	41,500
700 Property	5,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,847,716</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	17,856
400 Purchased Property Services	51,000
500 Other Purchased Services	40,000
600 Supplies	18,250
800 Other Objects	8,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$175,606</b>
<b>Total Instruction</b>	<b>\$9,660,268</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	738,633
200 Personnel Services - Employee Benefits	564,012
300 Purchased Professional and Technical Services	3,009
400 Purchased Property Services	200
500 Other Purchased Services	9,500
600 Supplies	7,700
800 Other Objects	425
<b>Total Support Services - Students</b>	<b>\$1,323,479</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,094,951
200 Personnel Services - Employee Benefits	743,692
300 Purchased Professional and Technical Services	10,800
500 Other Purchased Services	46,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	167,500
800 Other Objects	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,066,943</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	807,692
200 Personnel Services - Employee Benefits	502,476
300 Purchased Professional and Technical Services	335,500
400 Purchased Property Services	6,700
500 Other Purchased Services	1,305,100
600 Supplies	120,800
800 Other Objects	53,900
<b>Total Support Services - Administration</b>	<b>\$3,132,168</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	121,842
200 Personnel Services - Employee Benefits	118,283
300 Purchased Professional and Technical Services	5,745
500 Other Purchased Services	3,200
600 Supplies	8,300
<b>Total Support Services - Pupil Health</b>	<b>\$257,370</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	425,993
200 Personnel Services - Employee Benefits	282,981
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	15,000
600 Supplies	42,500
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$817,974</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	158,044
200 Personnel Services - Employee Benefits	115,756
300 Purchased Professional and Technical Services	66,450
400 Purchased Property Services	400,203
500 Other Purchased Services	335,115
600 Supplies	151,600
700 Property	20,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,248,168</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	644,937
200 Personnel Services - Employee Benefits	418,798
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	500
500 Other Purchased Services	10,900
600 Supplies	173,000
700 Property	35,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,500
<b>Total Support Services - Central</b>	<b>\$1,312,635</b>
<b>Total Support Services</b>	<b>\$10,158,737</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	49,200
200 Personnel Services - Employee Benefits	21,743
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	36,000
600 Supplies	16,936
800 Other Objects	24,220
<b>Total Student Activities</b>	<b>\$166,099</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$166,099</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	2,152,785
700 Property	742,292
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,895,077</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,895,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	217,285
900 Other Uses of Funds	731,046
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$948,331</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$948,331</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,828,512</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	4,052,948	4,052,948
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,052,948</b>	<b>\$4,052,948</b>
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**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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		

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,052,948</b>	<b>\$4,052,948</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	3,250,000	4,202,500
0520 Extended-Term Financing Agreements Payable	1,597,240	1,978,911
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$4,847,240</b>	<b>\$6,181,411</b>
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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 Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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 Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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 Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Other Capital Projects Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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****06/30/2019 Estimate****06/30/2020 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**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,847,240</b>	<b>\$6,181,411</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	498,837	510,809
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		
<b>Total Short-Term Payables</b>	<b>\$498,837</b>	<b>\$510,809</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$5,346,077</b>	<b>\$6,692,220</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	132,143
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,372,535
0840 Assigned Fund Balance	66,697
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,439,232</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,571,375</b>
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