

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

M. L. Lipp

President of the Board - Original Signature Required

Date 6/20/2019

Secretary of the Board - Original Signature Required

Anna Blase

Date 6/21/19

Cheri Cannistraci

Chief School Administrator - Original Signature Required

Date 6/19/19

Jaime Salindong

(484)713-4353 Extn :2011

Contact Person

Telephone Extension

jsalindong@k12.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.	The school projects a small surplus at the end of the 2019-2020 school year. This item reflects this surplus and the estimated 2018-2019 unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school does not anticipate spending the entire committed fund balance in the 2019-2020 school year.

<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	1,795,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,071,257
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,866,257</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,406,877
7000 Revenue from State Sources	13,205
8000 Revenue from Federal Sources	758,598
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,178,680</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,044,937</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6940 Tuition from Patrons	32,406,877
REVENUE FROM LOCAL SOURCES	\$32,406,877
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,205
REVENUE FROM STATE SOURCES	\$13,205
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	76,969
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	607,524
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,105
8517 NCLB, Title IV - 21st Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$758,598
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,178,680

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,488,009
1200 Special Programs - Elementary / Secondary	3,615,815
Total Instruction	\$21,103,824
2000 Support Services	
2100 Support Services - Students	4,071,602
2200 Support Services - Instructional Staff	1,344,152
2300 Support Services - Administration	3,893,182
2400 Support Services - Pupil Health	127,576
2500 Support Services - Business	263,000
2600 Operation and Maintenance of Plant Services	582,311
2800 Support Services - Central	1,692,825
Total Support Services	\$11,974,648
3000 Operation of Non-Instructional Services	
3200 Student Activities	20,000
Total Operation of Non-Instructional Services	\$20,000
Total Estimated Expenditures and Other Financing Uses	\$33,098,472

2019-2020 Final General Fund Budget

LEA : 124152637 Insight PA Cyber CS

Printed 6/19/2019 12:01:08 PM

Page - 1 of 2

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,685,093
200 Personnel Services - Employee Benefits	1,551,083
300 Purchased Professional and Technical Services	226,985
400 Purchased Property Services	2,506,312
500 Other Purchased Services	129,375
600 Supplies	8,367,499
700 Property	21,662
Total Regular Programs - Elementary / Secondary	\$17,488,009
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,995,989
200 Personnel Services - Employee Benefits	695,400
300 Purchased Professional and Technical Services	705,911
500 Other Purchased Services	126,712
600 Supplies	81,785
700 Property	10,018
Total Special Programs - Elementary / Secondary	\$3,615,815
Total Instruction	\$21,103,824
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,389,596
200 Personnel Services - Employee Benefits	577,358
300 Purchased Professional and Technical Services	682,836
500 Other Purchased Services	316,361
600 Supplies	93,943
700 Property	11,508
Total Support Services - Students	\$4,071,602
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	237,103
200 Personnel Services - Employee Benefits	50,009
300 Purchased Professional and Technical Services	1,044,745
500 Other Purchased Services	4,852
600 Supplies	6,631
700 Property	812
Total Support Services - Instructional Staff	\$1,344,152
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	684,375
200 Personnel Services - Employee Benefits	136,875
300 Purchased Professional and Technical Services	2,891,022
500 Other Purchased Services	156,910
600 Supplies	12,000
700 Property	12,000
Total Support Services - Administration	\$3,893,182

<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	106,313
200 Personnel Services - Employee Benefits	21,263
Total Support Services - Pupil Health	\$127,576
2500 Support Services - Business	
300 Purchased Professional and Technical Services	188,000
500 Other Purchased Services	75,000
Total Support Services - Business	\$263,000
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	51,582
400 Purchased Property Services	391,649
500 Other Purchased Services	55,080
700 Property	84,000
Total Operation and Maintenance of Plant Services	\$582,311
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,692,825
Total Support Services - Central	\$1,692,825
Total Support Services	\$11,974,648
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	20,000
Total Student Activities	\$20,000
Total Operation of Non-Instructional Services	\$20,000
TOTAL EXPENDITURES	\$33,098,472

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,900,023	4,900,000
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 Cash and Short-Term Investments	\$5,900,023	\$4,900,000
--	--------------------	--------------------

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		

Total Long-Term Investments		
------------------------------------	--	--

TOTAL CASH AND INVESTMENTS	\$5,900,023	\$4,900,000
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

06/30/2019 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

2019-2020 Final General Fund Budget

LEA : 124152637 Insight PA Cyber CS

Printed 6/19/2019 12:01:09 PM

Page - 3 of 5

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,666,343	3,000,000
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	\$2,666,343	\$3,000,000
TOTAL INDEBTEDNESS	\$2,666,343	\$3,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	795,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,151,465
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,946,465

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,946,465
--	--------------------