

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Anthony Pirrello

(855)667-4536

Extn :

Contact Person

Telephone

Extension

apirrello@insightpa.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 surplus at the end of the 2021-2022 school year. Fund balance assignments and commitments are adjusted at the end of each fiscal year not reflected on submission of the budget.
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 2021-2022 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	4,738,253
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,361,285
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,099,538</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,132,451
7000 Revenue from State Sources	28,728
8000 Revenue from Federal Sources	2,190,385
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,351,564</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,451,102</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6940 Tuition from Patrons	58,132,451
REVENUE FROM LOCAL SOURCES	\$58,132,451
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,728
REVENUE FROM STATE SOURCES	\$28,728
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	450,271
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,107,782
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	83,087
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,529
8519 NCLB, Title VI - Flexibility and Accountability	85,436
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	459,280
REVENUE FROM FEDERAL SOURCES	\$2,190,385
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,351,564

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,099,733
1200 Special Programs - Elementary / Secondary	9,753,979
Total Instruction	\$39,853,712
2000 Support Services	
2100 Support Services - Students	6,439,079
2200 Support Services - Instructional Staff	1,993,740
2300 Support Services - Administration	4,911,298
2400 Support Services - Pupil Health	217,474
2500 Support Services - Business	490,494
2600 Operation and Maintenance of Plant Services	751,697
2800 Support Services - Central	2,841,681
2900 Other Support Services	278,205
Total Support Services	\$17,923,668
3000 Operation of Non-Instructional Services	
3200 Student Activities	77,500
Total Operation of Non-Instructional Services	\$77,500
Total Estimated Expenditures and Other Financing Uses	\$57,854,880

2021-2022 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	9,556,494
200 Personnel Services - Employee Benefits	3,566,925
300 Purchased Professional and Technical Services	279,164
400 Purchased Property Services	4,293,909
500 Other Purchased Services	155,090
600 Supplies	12,198,776
700 Property	49,375
Total Regular Programs - Elementary / Secondary	\$30,099,733
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,106,821
200 Personnel Services - Employee Benefits	1,916,202
300 Purchased Professional and Technical Services	2,235,658
500 Other Purchased Services	85,398
600 Supplies	382,712
700 Property	27,188
Total Special Programs - Elementary / Secondary	\$9,753,979
Total Instruction	\$39,853,712
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,185,709
200 Personnel Services - Employee Benefits	992,350
300 Purchased Professional and Technical Services	953,500
500 Other Purchased Services	185,021
600 Supplies	114,374
700 Property	8,125
Total Support Services - Students	\$6,439,079
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	279,808
200 Personnel Services - Employee Benefits	48,769
300 Purchased Professional and Technical Services	1,659,470
500 Other Purchased Services	981
600 Supplies	4,399
700 Property	313
Total Support Services - Instructional Staff	\$1,993,740
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,196,618
200 Personnel Services - Employee Benefits	207,015
300 Purchased Professional and Technical Services	3,289,190
500 Other Purchased Services	165,675
600 Supplies	22,800
700 Property	30,000
Total Support Services - Administration	\$4,911,298

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<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	185,400
200 Personnel Services - Employee Benefits	32,074
Total Support Services - Pupil Health	\$217,474
2500 Support Services - Business	
100 Personnel Services - Salaries	178,355
200 Personnel Services - Employee Benefits	30,855
300 Purchased Professional and Technical Services	241,000
500 Other Purchased Services	40,284
Total Support Services - Business	\$490,494
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	90,132
400 Purchased Property Services	469,351
500 Other Purchased Services	24,800
700 Property	167,414
Total Operation and Maintenance of Plant Services	\$751,697
2800 Support Services - Central	
100 Personnel Services - Salaries	41,777
200 Personnel Services - Employee Benefits	7,227
300 Purchased Professional and Technical Services	2,789,834
600 Supplies	2,843
Total Support Services - Central	\$2,841,681
2900 Other Support Services	
100 Personnel Services - Salaries	237,174
200 Personnel Services - Employee Benefits	41,031
Total Other Support Services	\$278,205
Total Support Services	\$17,923,668
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	77,500
Total Student Activities	\$77,500
Total Operation of Non-Instructional Services	\$77,500
TOTAL EXPENDITURES	\$57,854,880

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	23,462,100	26,670,088
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	\$23,462,100	\$26,670,088
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 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	\$23,462,100	\$26,670,088
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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)	274,000	479,500
0599 Other Noncurrent Liabilities	6,035,000	10,058,000
Total General Fund	\$6,309,000	\$10,537,500

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

06/30/2021 Estimate

06/30/2022 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$6,309,000	\$10,537,500

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$6,309,000	\$10,537,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,738,253
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	16,857,969
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,596,222

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,596,222
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