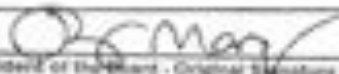


### FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

#### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2021

  
President of the Board - Original Signature Required

6/22/21  
Date

  
Secretary of the Board - Original Signature Required

6/23/21  
Date

  
Chief School Administrator - Original Signature Required

6/22/2021  
Date

Robert Bruchak  
Contact Person

(484)357-2557      Edn:  
Telephone                      Extension

rbruchak@21occs.org  
Email Address

Yel Number	Description	Justification
8060	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.	Unassigned ending fund balance is a reserve for emergencies and student growth.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance consists of \$1,000,000 for future capital projects, technology and new initiatives of \$291,817, and \$1.5 million for program contingency funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserves are utilized for program contingencies and growth expenses incurred for student growth.

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ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance	148,601	
830 Committed Fund Balance		
840 Assigned Fund Balance	2,791,817	
850 Unassigned Fund Balance	66,607	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b>\$2,998,917</b>
<b>Estimated Revenues And Other Financing Sources</b>		
3000 Revenue from Local Sources		
7000 Revenue from State Sources	23,608,210	
9000 Revenue from Federal Sources	51,240	
3000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b>\$23,659,257</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b>\$26,617,781</b>

	Amount
REVENUE FROM LOCAL SOURCES	
6040 Tuition from Patrons	23,608,019
REVENUE FROM LOCAL SOURCES	\$23,608,019
REVENUE FROM STATE SOURCES	
7303 Health Services (Medical, Dental, Nurse, Act 25)	25,502
7505 Ready to Learn Block Grant	25,746
REVENUE FROM STATE SOURCES	\$51,248
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,659,267

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Description	Page - 1 of 1
	Amount
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,616.50
1200 Special Programs - Elementary / Secondary	2,773.30
1400 Other Instructional Programs - Elementary / Secondary	199.00
<b>Total Instruction</b>	<b>\$13,588.80</b>
<b>1000 Support Services</b>	
2100 Support Services - Students	1,009.33
2200 Support Services - Instructional Staff	1,872.46
2300 Support Services - Administration	2,185.11
2400 Support Services - Pupil Health	260.45
2500 Support Services - Business	822.30
2600 Operation and Maintenance of Plant Services	1,286.80
2800 Support Services - Central	1,353.60
<b>Total Support Services</b>	<b>\$9,870.05</b>
<b>4000 Operation of Non-Instructional Services</b>	
3200 Student Activities	164.823
<b>Total Operation of Non-Instructional Services</b>	<b>\$164.823</b>
<b>600 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	216,259
<b>Total Other Expenditures and Financing Uses</b>	<b>\$216,259</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,668,267</b>

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Description	Page - 1 c
	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,122,492
200 Personnel Services - Employee Benefits	3,165,056
300 Purchased Professional and Technical Services	40,970
500 Other Purchased Services	260,000
600 Supplies	988,000
800 Other Objects	1,040,073
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,616,591</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	895,228
200 Personnel Services - Employee Benefits	614,478
300 Purchased Professional and Technical Services	1,105,289
400 Purchased Property Services	500
<del>500 Other Purchased Services</del>	<del>158,900</del>
600 Supplies	43,000
700 Property	5,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,773,395</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	96,530
200 Personnel Services - Employee Benefits	24,080
400 Purchased Property Services	21,000
500 Other Purchased Services	40,000
600 Supplies	20,000
800 Other Objects	6,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$198,090</b>
<b>Total Instruction</b>	<b>\$13,588,066</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,018,847
200 Personnel Services - Employee Benefits	764,108
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	400
500 Other Purchased Services	13,200
600 Supplies	7,700
800 Other Objects	1,675
<b>Total Support Services - Students</b>	<b>\$1,808,530</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,097,426
200 Personnel Services - Employee Benefits	644,239
300 Purchased Professional and Technical Services	13,300
500 Other Purchased Services	48,000
600 Supplies	167,500

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Description	Amount
800 Other Objects	
<b>Total Support Services - Instructional Staff</b>	<b>4,000</b>
<b>3000 Support Services - Administration</b>	<b>\$1,972,469</b>
100 Personnel Services - Salaries	866,443
200 Personnel Services - Employee Benefits	539,524
300 Purchased Professional and Technical Services	335,250
400 Purchased Property Services	700
500 Other Purchased Services	303,750
600 Supplies	65,000
800 Other Objects	53,450
<b>Total Support Services - Administration</b>	<b>53,450</b>
<b>2400 Support Services - Pupil Health</b>	<b>\$2,165,117</b>
100 Personnel Services - Salaries	123,640
200 Personnel Services - Employee Benefits	116,678
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>8,300</b>
<b>2900 Support Services - Business</b>	<b>\$260,498</b>
100 Personnel Services - Salaries	411,245
200 Personnel Services - Employee Benefits	302,058
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>5,000</b>
<b>2600 Operation and Maintenance of Plant Services</b>	<b>\$822,363</b>
100 Personnel Services - Salaries	71,059
200 Personnel Services - Employee Benefits	51,268
300 Purchased Professional and Technical Services	156,450
400 Purchased Property Services	415,577
500 Other Purchased Services	303,500
600 Supplies	154,174
700 Property	130,166
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,500</b>
<b>2800 Support Services - Central</b>	<b>\$1,296,834</b>
100 Personnel Services - Salaries	632,967
200 Personnel Services - Employee Benefits	405,506
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	11,500
500 Other Purchased Services	6,600
600 Supplies	250,000
700 Property	25,000
800 Other Objects	3,500

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Description	Page - 3 of 4
Total Support Services - Central	Amount
Total Support Services	\$1,353,603
3000 Operation of Non-Instructional Services	\$9,673,119
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	60,000
300 Purchased Professional and Technical Services	29,567
400 Purchased Property Services	1,000
500 Other Purchased Services	17,000
600 Supplies	34,000
800 Other Objects	16,509
Total Student Activities	24,220
Total Operation of Non-Instructional Services	\$184,823
5000 Other Expenditures and Financing Uses	\$184,823
<hr/>	
5100 Debt Service / Other Expenditures and Financing Uses	
600 Other Objects	
900 Other Uses of Funds	121,100
Total Debt Service / Other Expenditures and Financing Uses	65,003
Total Other Expenditures and Financing Uses	\$216,259
TOTAL EXPENDITURES	\$216,259
	\$23,659,267



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**Cash and Short-Term Investments**

	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund	4,182,688	4,182,688
Other Controller-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		
<hr/>		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,182,688</b>	<b>\$4,182,688</b>

**Long-Term Investments**

	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Controller-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>		

**TOTAL CASH AND INVESTMENTS**

\$4,182,688

\$4,182,688

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**Long-Term Indebtedness**

	06/30/2021 Estimate	06/30/2022 Projection
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	3,063,117	3,974,906
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>Public Purpose (Expendable) Trust Fund</b>	\$3,063,117	\$2,974,906
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>		
<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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**Long-Term Indebtedness**

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

06/30/2021 Estimate

06/30/2022 Projection

**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**

0560 Other Post-Employment Benefits (OPEB)

0569 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)

0569 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)

0569 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)

0569 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)

0569 Other Noncurrent Liabilities

**Total Pension Trust Fund**

06/30/2021 Estimate

06/30/2022 Projection

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**Long-Term Indebtedness**

	06/30/2021 Estimate	06/30/2022 Projection
<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>\$3,063,117</b>	<b>\$2,974,906</b>