

FINAL GENERAL FUND BUDGET

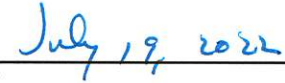
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



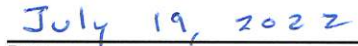
President of the Board - Original Signature Required



Date



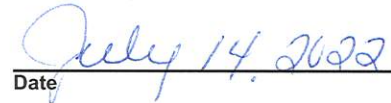
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

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<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 including, but not limited, to the implementation of the strategic plan and new facility.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures including, but not limited, to the implementation of the strategic plan and new facility.

<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	319,651
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,926,008
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,326,008</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,463,917
7000 Revenue from State Sources	38,181
8000 Revenue from Federal Sources	2,865,067
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,367,165</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,693,173</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	2,800
6920 Contributions and Donations from Private Sources	1,400
6940 Tuition from Patrons	21,457,117
6990 Refunds and Other Miscellaneous Revenue	2,600
REVENUE FROM LOCAL SOURCES	\$21,463,917
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7505 Ready to Learn Block Grant	12,181
REVENUE FROM STATE SOURCES	\$38,181
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	75,000
8512 IDEA, Part B	244,300
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	548,700
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,400
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,700
8517 NCLB, Title IV - 21st Century Schools	37,300
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	759,362
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,146,305
REVENUE FROM FEDERAL SOURCES	\$2,865,067
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,367,165

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,618,004
1200 Special Programs - Elementary / Secondary	3,865,901
Total Instruction	\$14,483,905
2000 Support Services	
2200 Support Services - Instructional Staff	3,693,703
2300 Support Services - Administration	4,319,883
2400 Support Services - Pupil Health	145,976
2500 Support Services - Business	845,230
2600 Operation and Maintenance of Plant Services	1,569,014
Total Support Services	\$10,573,806
3000 Operation of Non-Instructional Services	
3200 Student Activities	158,300
Total Operation of Non-Instructional Services	\$158,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,800
Total Other Expenditures and Financing Uses	\$1,800
Total Estimated Expenditures and Other Financing Uses	\$25,217,811

2022-2023 Final General Fund Budget

LEA : 115220003 Pennsylvania Distance Learning CS

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Page - 1 of 2

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,406,157
200 Personnel Services - Employee Benefits	3,034,947
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	1,267,600
500 Other Purchased Services	256,500
600 Supplies	356,300
700 Property	225,000
Total Regular Programs - Elementary / Secondary	\$10,618,004
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,273,077
200 Personnel Services - Employee Benefits	660,424
300 Purchased Professional and Technical Services	1,932,400
Total Special Programs - Elementary / Secondary	\$3,865,901
Total Instruction	\$14,483,905
2000 Support Services	
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,578,468
200 Personnel Services - Employee Benefits	1,105,235
500 Other Purchased Services	10,000
Total Support Services - Instructional Staff	\$3,693,703
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,707,596
200 Personnel Services - Employee Benefits	618,219
300 Purchased Professional and Technical Services	892,433
400 Purchased Property Services	51,800
500 Other Purchased Services	970,835
600 Supplies	58,900
700 Property	4,000
800 Other Objects	16,100
Total Support Services - Administration	\$4,319,883
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	59,321
200 Personnel Services - Employee Benefits	26,255
300 Purchased Professional and Technical Services	60,000
600 Supplies	400
Total Support Services - Pupil Health	\$145,976
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	845,230
Total Support Services - Business	\$845,230
2600 <u>Operation and Maintenance of Plant Services</u>	
400 Purchased Property Services	1,551,914

<u>Description</u>	<u>Amount</u>
600 Supplies	7,100
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,569,014
Total Support Services	\$10,573,806
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	158,300
Total Student Activities	\$158,300
Total Operation of Non-Instructional Services	\$158,300
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,800
Total Debt Service / Other Expenditures and Financing Uses	\$1,800
Total Other Expenditures and Financing Uses	\$1,800
TOTAL EXPENDITURES	\$25,217,811

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	11,875,000	11,875,000
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	\$11,875,000	\$11,875,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,058,475	1,058,475
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	\$1,058,475	\$1,058,475
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TOTAL CASH AND INVESTMENTS	\$12,933,475	\$12,933,475
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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)	472,000	472,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$472,000	\$472,000

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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- 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

06/30/2022 Estimate

06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$472,000	\$472,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	994,930	994,930
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	\$994,930	\$994,930
TOTAL INDEBTEDNESS	\$1,466,930	\$1,466,930

Account Description	Amounts
0810 Nonspendable Fund Balance	319,651
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,075,362
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,475,362

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,795,013
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