

**First Philadelphia Preparatory Charter School  
Internal Balance Sheet  
September 2017**

<b>ASSETS</b>	<b>Sept 2017</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	5,869,761
Due from Food Service	19,523
Due from Foundation	243,566
Due from Commonwealth	33,247
Due from Federal	20,430
Due from Student Activities	4,039
Prepaid Rent	575,500
Retainer - American Paradlgn Schools	58,610
Other Assets	12,117
<b>Total Current Assets</b>	<b>6,836,792</b>
 <b>Fixed Assets</b>	
Building Improvements	890,452
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
 <b>TOTAL ASSETS</b>	 <b>7,596,900</b>
 <b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	300,947
Due to Uniform Fund	18,666
Due to Food Service	-
Due to APS/Foundation	47,355
Due to Commonwealth	-
Due to School District of Philadelphia	543,965
Gain Contingencies	319,636
Deferred Revenues	121,138
Due to PSERS Employer Contrib.	486,531
<b>Total Current Liabilities</b>	<b>1,838,238</b>
<b>Total Liabilities</b>	
 <b>Equity</b>	
Available for Appropriation	1,801,424
Designated for Prepaid Rent	575,500
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,400,000
Net Income	48,940
<b>Total Equity</b>	<b>5,758,662</b>
 <b>TOTAL LIABILITIES &amp; EQUITY</b>	 <b>7,596,900</b>

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
Budgeted Enrollment Organization	1980	2017-18	2017-18	2017-18
Fiscal Year	(1,490 Regular 390 Special)	Allocated Sept 2017	Actual Sept 2017	Variance Sept 2017
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	21,806,150	5,461,539	5,389,166	(62,371)
Other Local	551,080	41,821	33,716,99	(8,104)
State	261,800	33.77	33.77	-
Federal	1,623,843	-	-	-
<b>Total Revenue</b>	<b>24,142,873</b>	<b>5,483,392</b>	<b>5,422,917</b>	<b>(70,476)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	8,840,110	1,873,220	1,824,763	48,457
Special Programs	3,499,740	655,815	694,846	(39,031)
Other Instructional Programs	108,650	5,433	4,941	492
<b>Support Services</b>				
Guidance	464,334	94,141	94,188	(47)
Psychological Services	287,068	36,844	23,978	12,866
Social Worker	112,418	22,460	24,961	(2,512)
Library	207,620	40,768	36,630	4,128
Other Support Services	281,723	56,058	52,094	3,964
Legal Services	216,000	54,000	52,851	1,149
Office of CEO	317,523	73,769	62,368	11,401
Administrative	3,649,411	1,008,053	947,527	60,526
Pupil Health	373,538	63,385	51,684	11,781
Business	453,419	120,340	121,460	8,888
Debt Service	3,668,626	889,168	864,165	25,002
Building Services	1,554,019	465,040	395,975	69,065
Security	10,000	2,500	1,031	1,469
Technology	200,000	63,760	81,880	(28,110)
<b>Noninstructional Services</b>				
Student Activities	45,670	11,657	8,823	2,734
Extended Day	155,342	31,088	29,854	1,114
Parent Involvement	14,000	3,500	-	3,500
<b>Total Expenditures</b>	<b>24,127,108</b>	<b>5,658,915</b>	<b>5,373,876.46</b>	<b>184,938</b>
<b>Operating Surplus (Deficit)</b>	<b>15,784</b>	<b>(65,623)</b>	<b>48,940</b>	<b>114,463</b>
<b>Summary by Major Class</b>				
Salaries	10,061,742	1,986,549	1,877,609	108,940
Benefits	4,773,842	1,044,168	1,026,408	17,762
Professional Services	3,468,330	766,108	667,680	98,427
Building Services	4,836,694	1,300,465	1,180,235	110,231
Other Purchased Services	255,500	57,125	98,791	(41,666)
Supplies and Books	637,800	367,000	470,760	(113,760)
Equipment	95,000	67,500	62,596	4,904
<b>Total</b>	<b>24,127,108</b>	<b>5,658,915</b>	<b>5,373,876</b>	<b>184,938</b>

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	1880			
1	Revenues				
2					
3	School District Subsidy				
4	Regular Education	12,218,000	3,054,500	3,070,710	16,210
5	Special Education	9,588,160	2,397,038	2,318,466	(78,582)
6		21,806,160	5,451,538	5,389,166	(62,371)
7	Other Local				
8	IDEA	383,797	-	-	-
9	Extended Day	155,342	38,836	30,068	(8,778)
10	Miscellaneous	11,941	2,985	3,859	674
11		551,080	41,821	33,717	(8,104)
12	Commonwealth				
13	Rental & Sinking Fund Payments	224,400	34	34	-
14	Health Services	37,400	-	-	-
15		261,800	34	34	-
16	Federal				
17	Federal Entitlements	1,400,000	-	-	-
18	Ready to Learn	79,743	-	-	-
19	ERATE	44,100	-	-	-
20		1,523,843	-	-	-
21					
22					
23	Total Revenues	24,142,873	6,493,392	6,422,917	(70,476)
24					
25	Expenditures				
26					
27					
28	Instruction				
29	Regular Education				
30	Salaries	5,545,500	1,016,091	957,863	58,238
31	Employee Benefits	2,267,610	474,129	474,598	(467)
32	Professional Services	200,000	20,000	25,920	(5,920)
33	Other Purchased Services	5,000	5,000	5,616	(616)
34	Supplies - General	302,000	75,500	73,810	1,690
35	Books and Software	225,000	225,000	234,473	(9,473)
36	Furniture	50,000	12,500	-	12,500
37	Computers	45,000	45,000	52,598	(7,598)
38		8,640,110	1,873,220	1,824,763	48,457
39	Special Programs				
40	Salaries	1,511,247	263,024	288,977	(25,953)
41	Employee Benefits	803,493	166,291	153,298	12,993
42	APS/ESY	600,000	150,000	93,304	56,696
43	Professional Services (1 on 1)	300,000	30,000	29,631	369
44	Transportation - Point to Point	70,000	7,000	39,923	(32,923)
45	Speech & OT	195,000	19,500	13,655	5,845
46	Supplies and Books	20,000	20,000	78,658	(58,658)
47		3,499,740	655,815	694,846	(39,031)
48	Tutoring				
49	Salaries	100,000	5,000	3,726	1,275
50	Employee Benefits	8,650	433	1,216	(783)
51		108,650	5,433	4,941	492
52					
53					
54	Total Instruction	12,248,600	2,534,468	2,524,550	9,917
55					
56	Support Services				
57	Counseling				
58	Salaries	267,500	51,442	61,413	(9,971)
59	Employee Benefits	198,834	42,899	32,775	9,924
60		466,334	94,141	94,188	(47)
61	Psychological Services				
62	Salaries	109,000	20,038	12,585	7,454
63	Employee Benefits	60,216	12,013	5,641	6,472
64	Professional Services	97,850	4,893	5,650	(958)
65		267,066	36,944	23,976	12,968
66	Social Worker				
67	Salaries	69,000	13,289	14,231	(981)
68	Employee Benefits	43,418	9,180	10,731	(1,550)
69		112,418	22,469	24,961	(2,512)
70	Library				
71	Salaries	135,800	28,115	22,611	3,504
72	Employee Benefits	71,820	14,642	14,018	624
73		207,620	40,758	36,630	4,128
74					

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	1660	2017-18	2017-18	2017-18	2017-18
85	<b>Other Support</b>					
86	Salaries	204,500	41,058	36,089	4,869	
87	Employee Benefits	77,223	15,000	16,005	(1,005)	
88		281,723	56,058	52,094	3,964	
89	<b>Legal Services</b>					
90	Audit Services	31,000	7,750	14,694	(6,944)	
91	Legal Services	185,000	46,260	38,167	8,093	
92		216,000	54,000	52,851	1,149	
93	<b>Office of the CEO</b>					
94	Salaries	205,980	47,536	48,221	(685)	
95	Employee Benefits	111,533	26,223	14,137	12,086	
96		317,513	73,759	62,358	11,401	
97	<b>Administrative</b>					
98	Salaries	1,334,205	379,761	297,166	82,605	
99	Employee Benefits	789,706	210,322	227,661	(17,259)	
100	American Paradigm Schools	1,400,000	380,096	380,095	-	
101	<b>Other Purchased Services</b>					
102	Postage	10,000	2,500	1,363	1,107	
103	Telephone	18,000	4,500	4,165	335	
104	Advertising	6,000	1,500	745	755	
105	Travel	7,500	1,875	633	1,242	
106	Other	25,000	6,250	4,467	1,793	
107	Graduation	10,000	2,500	1,491	1,009	
108	Supplies	25,000	12,500	27,298	(14,798)	
109	Software MMS	25,000	6,250	2,612	3,738	
111		3,649,411	1,008,053	947,527	60,526	
112	<b>Pupil Health</b>					
113	Salaries	140,190	26,950	23,623	3,336	
114	Employee Benefits	103,348	21,155	18,361	2,775	
115	Professional Services (both sites)	115,000	11,500	7,066	4,414	
116	Supplies	15,000	3,750	2,493	1,257	
117		373,538	63,365	51,584	11,781	
118	<b>Business</b>					
119	Salaries	91,610	21,141	22,837	(1,696)	
120	Employee Benefits	72,329	17,337	16,737	601	
121	Printing	50,000	30,000	29,299	701	
122	Business Services	194,480	48,620	39,138	9,482	
123	Software Hosting and Amortization	24,000	6,000	6,630	(2,630)	
124	Payroll Services	21,000	5,250	4,920	431	
125		463,419	128,348	121,460	6,888	
126	<b>Operation &amp; Maintenance</b>					
127	Salaries	218,000	51,192	65,316	(14,123)	
128	Employee Benefits	116,950	25,038	34,909	(9,871)	
129	<b>Property Services</b>					
130	Insurance	112,000	112,000	112,399	(399)	
131	Utilities	356,300	89,075	50,954	38,121	
132	2014 bonds for K-12	3,556,625	689,156	684,155	25,002	
133	Trash	60,168	20,042	4,912	15,130	
134	Custodial/Daytime Porters	388,989	91,747	58,039	32,708	
135	Maintenance and Repairs	133,813	63,446	55,235	(1,790)	
137	Depreciation	120,000	-	-	-	
138	Supplies	60,000	12,500	13,211	(711)	
140		5,110,644	1,344,196	1,280,129	64,067	
141	<b>Security</b>					
142	Security Services	10,000	2,500	1,031	1,469	
143		10,000	2,500	1,031	1,469	

	Reg Ed/Spec Ed Enrollment	Adopted Budget			
	Budgeted Enrollment Organization	2017-18 1800	2017-18	2017-18	2017-18
144					
145	Central Information Technology				
146	Professional Services	150,000	37,500	10,150	27,350
147	Internet Services	45,000	11,250	27,020	(15,770)
148	Supplies	5,000	5,000	44,691	(39,691)
149		200,000	53,750	81,860	(20,110)
150					
151	Total Support Services	11,083,698	2,978,322	2,810,649	167,673
152					
153	Non Instructional Activities				
154					
155	Salaries	19,200	1,920	-	1,920
156	Employee Benefits	6,370	637	-	637
157	Supplies	20,000	9,000	8,823	177
158		45,570	11,557	8,823	2,734
159	Before and After Care				
160	Salaries	110,000	22,000	23,472	(1,472)
161	Employee Benefits	45,342	9,069	6,482	2,586
163		155,342	31,068	29,954	1,114
164					
165	Parent Involvement				
166	Professional Services	14,000	3,500	-	3,500
167		14,000	3,500	-	3,500
168					
169	Non Instructional Activities	214,912	46,125	38,777	7,348
170					
171	Total Expenditures	24,127,108	5,568,915	5,373,978	194,936
172					
173					
174	Excess of Revenue over Expenditures	16,764	(85,523)	48,940,333	114,483

**First Philadelphia Preparatory Charter School  
Internal Balance Sheet  
October 2017**

<b>ASSETS</b>	<b>Oct 2017</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	5,674,383
Due from Foundation	261,154
Due from Commonwealth	889
Due from Federal	486
Due from Student Activities	4,280
Prepaid Rent	16,000
Retainer - American Paradlgn Schools	58,610
Other Assets	570
<b>Total Current Assets</b>	<b>6,016,371</b>
<b>Fixed Assets</b>	
Building Improvements	890,452
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
<b>TOTAL ASSETS</b>	<b>6,776,479</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	140,750
Due to Uniform Fund	18,668
Due to Food Service	83,165
Due to APS/Foundation	55,054
Due to School District of Philadelphia	249,549
Gain Contingencies	319,636
Deferred Revenues	107,388
Due to PSERS Employer Contrib.	601,717
<b>Total Current Liabilities</b>	<b>1,575,934</b>
<b>Total Liabilities</b>	<b>1,575,934</b>
<b>Equity</b>	
Available for Appropriation	1,801,424
Designated for Prepaid Rent	16,000
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,400,000
Net Income	50,323
<b>Total Equity</b>	<b>5,200,545</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,776,479</b>

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spee Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
Budgeted Enrollment Organization	1880	2017-18	2017-18	2017-18
Fiscal Year	(1,400 Regular 390 Special)	Allocated Oct 2017	Actual Oct 2017	Variance Oct 2017
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	21,808,160	7,268,717	7,185,555	(83,162)
Other Local	551,080	119,727	67,208.49	(62,420)
State	261,800	33.77	33.77	-
Federal	1,523,843	233,333	248,347	15,013
<b>Total Revenue</b>	<b>24,142,873</b>	<b>7,621,811</b>	<b>7,491,233</b>	<b>(130,577)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	8,070,110	2,494,137	2,513,856	(19,719)
Special Programs	3,569,740	1,034,678	1,046,786	(12,110)
Other Instructional Programs	108,850	16,298	12,548	3,749
<b>Support Services</b>				
Guidance	464,334	130,398	131,051	(653)
Psychological Services	267,066	60,166	32,799	27,369
Social Worker	112,418	31,169	34,069	(2,879)
Library	207,820	56,821	53,188	3,633
Other Support Services	281,723	77,938	75,534	2,404
Legal Services	216,000	72,000	75,280	(3,280)
Office of CEO	317,523	98,346	82,403	15,943
Administrative	3,648,411	1,288,865	1,282,871	(4,005)
Pupil Health	373,538	94,991	78,930	16,061
Business	453,419	161,131	166,576	(5,445)
Debt Service	3,558,825	1,185,542	1,151,808	33,734
Building Services	1,554,019	565,866	505,769	60,097
Security	10,000	3,333	1,567	1,766
Technology	200,000	70,000	108,509	(38,509)
<b>NonInstructional Services</b>				
Student Activities	45,570	19,523	19,122	401
Extended Day	155,342	46,603	54,046	(7,443)
Parent Involvement	14,000	14,000	14,191	(191)
<b>Total Expenditures</b>	<b>24,127,108</b>	<b>7,501,823</b>	<b>7,440,910.94</b>	<b>60,912</b>
<b>Operating Surplus (Deficit)</b>	<b>15,764</b>	<b>119,988</b>	<b>50,323</b>	<b>(69,665)</b>
<b>Summary by Major Class</b>				
Salaries	10,061,742	2,654,813	2,614,278	40,537
Benefits	4,773,842	1,432,712	1,430,769	1,943
Professional Services	3,468,330	1,096,965	1,026,159	70,806
Building Services	4,836,594	1,062,167	1,575,023	107,144
Other Purchased Services	265,500	97,833	152,380	(64,547)
Supplies and Books and Software	637,000	492,333	589,707	(97,374)
Equipment	95,000	45,000	52,596	(7,596)
<b>Total</b>	<b>24,127,108</b>	<b>7,601,823</b>	<b>7,440,911</b>	<b>60,912</b>

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	2017-18 1800				
1	Revenues					
2						
3	School District Subsidy					
4	Regular Education	12,218,000	4,072,667	4,094,280		21,814
5	Special Education	8,688,150	3,188,050	3,091,274		(104,776)
6						
7	Other Local					
8	IDEA	383,797	63,868	-		(63,868)
9	Extended Day	156,342	51,781	53,282		1,501
10	Miscellaneous	11,941	3,980	4,016		36
11						
12		661,080	119,727	57,288		(62,429)
13	Commonwealth					
14	Rental & Sinking Fund Payments	224,400	34	34		-
15	Health Services	37,400	-	-		-
16						
17	Federal					
18	Federal Entitlements	1,400,000	233,333	248,347		15,013
19	Ready to Learn	79,743	-	-		-
20	ERATE	44,100	-	-		-
21		1,623,843	233,333	248,347		15,013
22						
23	Total Revenues	24,142,873	7,621,811	7,491,233		(130,577)
24						
25	Expenditures					
26						
27						
28	Instruction					
29	Regular Education					
30	Salaries	5,645,500	1,387,722	1,338,426		51,297
31	Employee Benefits	2,267,810	658,414	674,780		(16,376)
32	Professional Services	200,000	68,687	64,846		1,822
33	Other Purchased Services	6,000	5,000	5,850		(850)
34	Supplies - General	232,000	108,333	167,366		(61,033)
35	Books and Software	226,000	226,000	212,183		12,817
36	Furniture	60,000	-	-		-
37	Computers	46,000	46,000	52,596		(7,596)
38		8,570,110	2,494,137	2,513,856		(19,719)
39	Special Programs					
40	Salaries	1,611,247	391,806	402,218		(10,411)
41	Employee Benefits	803,493	230,538	228,740		3,798
42	APS/ESY	600,000	200,000	185,283		14,717
43	Professional Services (1 on 1)	300,000	60,000	82,130		(2,130)
44	Transportation - Point to Point	70,000	23,333	59,842		(36,509)
45	Speech & OT	185,000	39,000	33,916		5,085
46	Supplies and Books	80,000	80,000	78,859		13,341
47		3,569,740	1,034,676	1,046,789		(12,110)
48	Tutoring					
49	Salaries	100,000	15,000	9,488		5,513
50	Employee Benefits	6,650	1,280	3,081		(1,763)
51		106,650	16,280	12,549		3,749
52						
53	Total Instruction	12,243,580	3,646,110	3,673,190		(28,080)
54						
55	Support Services					
56	Counseling					
57	Salaries	287,600	72,019	88,059		(14,040)
58	Employee Benefits	186,834	58,378	44,992		13,387
59		464,334	130,398	131,051		(653)
60	Psychological Services					
61	Salaries	108,000	28,654	18,977		9,777
62	Employee Benefits	60,216	16,837	8,072		8,765
63	Professional Services	97,850	14,678	5,850		8,828
64		267,066	60,169	32,799		27,369
65	Social Worker					
66	Salaries	69,000	18,577	19,838		(1,261)
67	Employee Benefits	43,418	12,613	14,231		(1,619)
68		112,418	31,190	34,069		(2,879)
69	Library					
70	Salaries	135,800	36,562	32,881		3,681
71	Employee Benefits	71,820	20,269	20,207		52
72		207,620	56,821	53,108		3,633
73						
74						



	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18	2017-18
	Budgeted Enrollment	1880	2017-18	2017-18	2017-18	2017-18
	Organization	1880				
86	<b>Other Support</b>					
86	Salaries	204,600	66,991	61,973	5,007	
87	Employee Benefits	77,223	20,957	23,661	(2,604)	
88		281,723	77,938	76,634	2,404	
89	<b>Legal Services</b>					
90	Audit Services	31,000	10,333	24,138	(13,805)	
91	Legal Services	185,000	81,667	51,162	10,515	
92		216,000	72,000	76,290	(3,290)	
93	<b>Office of the CEO</b>					
94	Salaries	205,980	63,362	64,499	(1,118)	
95	Employee Benefits	111,633	34,964	17,904	17,080	
96		317,623	98,346	82,403	15,943	
97	<b>Administrative</b>					
98	Salaries	1,334,205	410,525	397,823	12,902	
99	Employee Benefits	789,706	276,047	293,440	(17,393)	
100	American Paradigm Schools	1,400,000	608,794	508,794		
101	<b>Other Purchased Services</b>					
102	Postage	10,000	3,333	3,725	(392)	
103	Telephone	18,000	6,000	5,194	806	
104	Advertising	6,000	2,000	745	1,255	
105	Travel	7,500	2,600	681	1,819	
106	Other	26,000	8,333	5,300	3,033	
107	Graduation	10,000	3,333	1,491	1,842	
108	Supplies	26,000	26,000	43,295	(18,295)	
109	Software MMS	26,000	26,000	24,683	417	
111		3,649,411	1,288,865	1,282,871	(4,005)	
112	<b>Pupil Health</b>					
113	Salaries	140,190	37,743	34,047	3,897	
114	Employee Benefits	103,348	29,248	25,188	4,062	
115	Professional Services (both sites)	115,000	23,000	13,629	9,471	
116	Supplies	15,000	5,000	6,169	(1,169)	
117		373,538	94,991	78,930	16,061	
118	<b>Business</b>					
119	Salaries	91,610	28,189	30,437	(2,249)	
120	Employee Benefits	72,329	23,117	21,419	1,697	
121	Printing	50,000	30,000	40,719	(10,719)	
122	Business Services	194,480	64,827	51,648	13,179	
123	Software Hosting and Amortization	24,000	8,000	15,365	(7,365)	
124	Payroll Services	21,000	7,000	6,987	13	
125		483,419	161,131	168,578	(5,445)	
126	<b>Operation &amp; Maintenance</b>					
127	Salaries	218,000	68,258	80,882	(12,608)	
128	Employee Benefits	118,950	34,318	43,978	(9,660)	
129	<b>Property Services</b>					
130	Insurance	112,000	112,000	121,504	(9,504)	
131	Utilities	358,300	118,767	75,886	42,881	
132	2014 bonds for K-12	3,558,825	1,185,542	1,151,809	33,734	
133	Trash	80,168	26,723	6,805	19,917	
134	Custodial/Daytime Porters	386,880	122,330	88,806	33,523	
135	Maintenance and Repairs	133,613	68,806	66,845	(38)	
137	Depreciation	120,000	-	-	-	
138	Supplies	60,000	16,687	21,063	(4,416)	
140		5,110,644	1,751,407	1,667,677	83,831	
141	<b>Security</b>					
142	Security Services	10,000	3,333	1,667	1,768	
143		10,000	3,333	1,667	1,768	

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	1880				
144						
145	Central Information Technology					
146	Professional Services	160,000	50,000	28,875	23,125	
147	Internet Services	45,000	15,000	33,209	(10,209)	
148	Supplies	5,000	5,000	48,425	(43,425)	
149		200,000	70,000	108,509	(38,509)	
150						
151	Total Support Services	11,663,888	3,878,587	3,780,383	88,225	
152						
153	Non Instructional Activities					
154						
155	Salaries	19,200	6,400	8,400	-	
156	Employee Benefits	6,370	2,123	1,895	428	
157	Supplies	20,000	11,000	11,027	(27)	
158		45,570	19,523	19,122	401	
159	Before and After Care					
160	Salaries	110,000	33,000	42,552	(9,552)	
161	Employee Benefits	46,342	13,803	11,494	2,109	
162		165,342	46,803	54,046	(7,443)	
163						
164	Parent Involvement					
165	Professional Services	14,000	14,000	14,191	(191)	
166		14,000	14,000	14,191	(191)	
167						
168						
169	Non Instructional Activities	214,912	80,126	87,359	(7,233)	
170						
171	Total Expenditures	24,127,108	7,501,823	7,440,911	60,912	
172						
173						
174	Excess of Revenue over Expenditures	15,754	119,985	50,323	(89,885)	

**First Philadelphia Preparatory Charter School  
Internal Balance Sheet  
November 2017**

<b>ASSETS</b>	<b>Nov 2017</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	6,150,594
Due from Food Service	131,963
Due from Foundation	274,441
Due from Commonwealth	889
Due from Federal	486
Prepaid Rent	16,000
Retainer - American Paradigm Schools	58,610
<b>Total Current Assets</b>	<b>6,632,963</b>
<b>Fixed Assets</b>	
Building Improvements	890,452
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
<b>TOTAL ASSETS</b>	<b>7,393,091</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	167,360
Due to Uniform Fund	18,376
Due to APS/Foundation	62,752
Due to School District of Philadelphia	77,844
Gain Contingencies	756,207
Deferred Revenues	1,564,347
Due to PSERS Employer Contrib.	705,241
Due to Student Groups	55,209
<b>Total Current Liabilities</b>	<b>3,406,334</b>
<b>Total Liabilities</b>	<b>3,406,334</b>
<b>Equity</b>	
Available for Appropriation	341,571
Designated for Prepaid Rent	16,000
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,100,000
Reserve for Retirement Contribution Increases	300,000
Net Income	296,388
<b>Total Equity</b>	<b>3,986,757</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,393,091</b>

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed Enrollment	Adopted Budget			
Budgeted Enrollment Organization	2017-18 1880	2017-18	2017-18	2017-18
Fiscal Year	(1,490 Regular 390 Special)	Allocated Nov 2017	Actual Nov 2017	Variance Nov 2017
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	21,806,160	9,085,896	9,102,371	16,476
Other Local	561,080	133,887	254,105.10	120,438
State	281,800	33.77	33.77	-
Federal	1,523,843	373,333	367,092	(6,241)
<b>Total Revenue</b>	<b>24,142,873</b>	<b>9,592,930</b>	<b>9,723,603</b>	<b>130,672</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	8,570,110	3,198,733	3,171,754	24,979
Special Programs	3,569,740	1,357,034	1,380,325	(23,291)
Other Instructional Programs	108,650	32,595	18,375	14,220
<b>Support Services</b>				
Guidance	464,334	170,854	167,778	2,877
Psychological Services	267,086	88,286	62,363	25,922
Social Worker	112,418	39,929	43,176	(3,247)
Library	207,620	72,884	69,671	3,213
Other Support Services	281,723	109,818	106,256	3,562
Legal Services	216,000	90,000	81,848	8,154
Office of CEO	317,523	102,932	101,851	1,081
Administrative	3,659,411	1,614,479	1,596,924	17,555
Pupil Health	373,538	127,867	106,628	21,239
Business	453,419	193,914	203,633	(9,719)
Debt Service	3,556,825	1,481,927	1,439,605	42,322
Building Services	1,539,019	689,480	593,434	96,046
Security	10,000	4,167	2,211	1,956
Technology	200,000	86,250	167,372	(71,122)
<b>NonInstructional Services</b>				
Student Activities	46,570	30,654	29,782	872
Extended Day	155,342	59,436	79,398	(19,962)
Parent Involvement	14,000	14,000	14,832	(832)
<b>Total Expenditures</b>	<b>24,122,108</b>	<b>9,583,038</b>	<b>9,427,214.31</b>	<b>135,823</b>
<b>Operating Surplus (Deficit)</b>	<b>20,784</b>	<b>29,892</b>	<b>296,388</b>	<b>266,486</b>
<b>Summary by Major Class</b>				
Salaries	10,061,742	3,441,209	3,355,619	86,590
Benefits	4,773,842	1,810,200	1,840,683	(30,484)
Professional Services	3,468,330	1,412,714	1,397,324	15,390
Building Services	4,820,694	2,076,856	1,937,083	139,673
Other Purchased Services	240,500	167,559	197,869	(40,310)
Supplies and Books and Software	662,000	619,700	646,040	(26,340)
Equipment	95,000	45,000	52,696	(7,596)
<b>Total</b>	<b>24,122,108</b>	<b>9,583,038</b>	<b>9,427,214</b>	<b>135,823</b>

	Reg Ed/Spec Ed Enrollment Budgeted Enrollment Organization	Adopted Budget 2017-18 1880	2017-18	2017-18	2017-18
1	Revenues				
2					
3	School District Subsidy				
4	Regular Education	12,218,000	5,080,833	5,280,109	169,276
5	Special Education	9,888,150	3,995,063	3,842,282	(162,801)
6		21,806,150	9,085,896	9,102,371	16,475
7	Other Local				
9	IDEA	383,797	63,966	-	(83,966)
10	Extended Day	155,342	64,726	76,430	11,704
11	Miscellaneous	11,941	4,975	5,989	994
12	2016-17 Rate Adjustment Write-off	-	-	171,708	171,708
13		551,080	133,667	254,105	120,438
14	Commonwealth				
16	Rental & Sinking Fund Payments	224,400	34	34	-
16	Health Services	37,400	-	-	-
17		261,800	34	34	-
18	Federal				
19	Federal Entitlements	1,400,000	373,333	387,092	(6,241)
20	Ready to Learn	79,743	-	-	-
21	ERATE	44,100	-	-	-
22		1,523,843	373,333	387,092	(6,241)
23					
24	Total Revenues	24,142,873	9,692,930	9,723,603	130,672
25					
26	Expenditures				
27					
28					
29	Instruction				
30	Regular Education				
31	Salaries	5,545,500	1,798,500	1,701,896	96,604
32	Employee Benefits	2,287,810	842,700	891,467	(48,767)
33	Professional Services	200,000	83,333	112,383	(29,049)
34	Other Purchased Services	5,000	5,000	5,650	(650)
35	Supplies - General	232,000	197,200	190,443	6,757
36	Books and Software	225,000	225,000	217,321	7,680
37	Furniture	50,000	-	-	-
38	Computers	45,000	45,000	52,596	(7,596)
39		8,570,110	3,166,733	3,171,754	24,978
40	Special Programs				
41	Salaries	1,511,247	503,749	536,319	(32,570)
42	Employee Benefits	803,493	294,785	282,837	11,948
43	APS/ESY	600,000	250,000	252,211	(2,211)
45	Professional Services (1 on 1)	300,000	90,000	83,511	6,489
46	Transportation - Point to Point	70,000	70,000	86,861	(16,861)
47	Speech & OT	195,000	58,500	62,272	(3,772)
48	Supplies and Books	90,000	90,000	77,325	12,675
49		3,569,740	1,357,034	1,380,325	(23,291)
50	Tutoring				
51	Salaries	100,000	30,000	13,844	16,156
52	Employee Benefits	8,650	2,595	4,532	(1,937)
54		108,650	32,595	18,376	14,220
55					
56	Total Instruction	12,248,500	4,586,362	4,570,455	15,907
57					
58	Support Services				
59	Counseling				
60	Salaries	287,500	112,596	110,705	1,891
61	Employee Benefits	196,834	56,058	57,073	986
62		484,334	170,654	167,778	2,877
63	Psychological Services				
64	Salaries	109,000	37,289	25,169	12,100
65	Employee Benefits	60,216	21,660	10,644	11,017
66	Professional Services	97,850	29,355	26,650	2,805
67		267,066	88,285	62,363	25,922

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment	2017-18			
	Organization	1880			
68	<b>Social Worker</b>				
69	Salaries	69,000	23,885	25,445	(1,560)
70	Employee Benefits	43,418	18,045	17,731	(1,687)
71		112,418	39,929	43,176	(3,247)
72	<b>Library</b>				
73	Salaries	135,800	47,008	43,348	3,660
74	Employee Benefits	71,820	25,876	26,323	(447)
75		207,620	72,884	69,671	3,213
86	<b>Other Support</b>				
87	Salaries	204,500	72,904	68,909	3,995
88	Employee Benefits	77,223	36,914	37,347	(433)
89		281,723	109,818	106,256	3,562
90	<b>Legal Services</b>				
91	Audit Services	31,000	12,917	24,138	(11,221)
92	Legal Services	185,000	77,083	57,708	19,375
93		216,000	90,000	81,846	8,154
94	<b>Office of the CEO</b>				
95	Salaries	205,990	79,227	80,871	(1,444)
96	Employee Benefits	111,533	23,705	21,180	2,526
97		317,523	102,932	101,851	1,081
98	<b>Administrative</b>				
99	Salaries	1,334,205	513,158	501,001	12,155
100	Employee Benefits	788,708	361,773	362,008	(234)
101	American Paradigm Schools	1,400,000	633,492	633,492	-
102	<b>Other Purchased Services</b>				
103	Postage	10,000	4,167	4,801	(434)
104	Telephone	18,000	7,500	6,775	725
105	Advertising	8,000	2,500	3,145	(645)
106	Travel	7,500	3,125	2,850	275
107	Other	10,000	9,601	9,601	-
108	Graduation	10,000	4,167	1,491	2,676
109	Supplies	50,000	50,000	47,334	2,666
110	Software MMS	25,000	25,000	24,629	371
112		3,650,411	1,614,479	1,598,924	17,555
113	<b>Pupil Health</b>				
114	Salaries	140,190	48,627	44,470	4,057
115	Employee Benefits	103,348	37,340	32,029	5,311
116	Professional Services (both sites)	115,000	34,500	23,000	11,500
117	Supplies	15,000	7,500	7,129	371
118		373,538	127,967	106,628	21,239
119	<b>Business</b>				
120	Salaries	91,610	35,235	37,818	(2,584)
121	Employee Benefits	72,329	28,898	26,015	2,881
122	Printing	50,000	30,000	51,865	(21,865)
123	Business Services	194,480	81,033	64,158	16,875
124	Software Hosting and Amortization	24,000	10,000	15,365	(5,365)
125	Payroll Services	21,000	8,750	8,411	339
126		453,419	193,914	203,633	(9,719)
127	<b>Operation &amp; Maintenance</b>				
128	Salaries	218,000	86,321	98,820	(11,499)
129	Employee Benefits	116,950	43,597	53,212	(9,615)
130	<b>Property Services</b>				
131	Insurance	112,000	131,052	131,052	-
132	Utilities	341,300	142,208	87,036	55,172
133	2014 bonds for K-12	3,556,625	1,481,927	1,439,605	42,322
134	Trash	80,168	33,403	9,689	23,714
135	Custodial/Daytime Porters	366,989	152,912	118,573	34,339
136	Maintenance and Repairs	133,813	73,487	70,721	2,766
138	Depreciation	120,000	-	-	-
139	Supplies	50,000	27,500	28,330	1,170
141		5,095,644	2,171,407	2,033,039	138,368
142	<b>Security</b>				
143	Security Services	10,000	4,187	2,211	1,956
144		10,000	4,187	2,211	1,956

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	1880			
146					
146	Central Information Technology				
147	Professional Services	150,000	62,800	67,900	4,800
148	Internet Services	45,000	19,750	39,298	(20,548)
149	Supplies	5,000	5,000	60,174	(55,174)
150		200,000	86,250	167,372	(71,122)
151					
152	Total Support Services	11,658,696	4,872,685	4,732,747	139,838
153					
154	Non Instructional Activities				
155					
156	Salaries	19,200	8,000	6,400	1,800
157	Employee Benefits	8,370	2,654	1,695	959
158	Supplies	20,000	20,000	21,686	(1,686)
159		46,570	30,654	29,782	672
160	Before and After Care				
161	Salaries	110,000	46,833	62,804	(16,971)
162	Employee Benefits	45,342	13,603	16,593	(2,991)
164		155,342	59,436	79,398	(19,962)
165					
166	Parent Involvement				
167	Professional Services	14,000	14,000	14,832	(832)
168		14,000	14,000	14,832	(832)
169					
170	Non Instructional Activities	214,912	104,090	124,012	(19,922)
171					
172	Total Expenditures	24,122,108	9,663,038	9,427,214	135,823
173					
174					
175	Excess of Revenue over Expenditures	20,764	20,892	200,388	266,493

**First Philadelphia Preparatory Charter School**  
**Internal Balance Sheet**  
**December 2017**

<b>ASSETS</b>	<b>Dec 2017</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	6,316,488
Due from Foundatton	286,896
Due from Commonwealth	889
Due from Federal	486
Credit Card	7,326
Prepaid Rent	16,000
Retainer - American Paradlgn Schools	58,610
<b>Total Current Assets</b>	<b>6,686,693</b>
<b>Fixed Assets</b>	
Building Improvements	890,452
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
<b>TOTAL ASSETS</b>	<b>7,446,801</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	259,555
Due to Uniform Fund	18,376
Due to Food Service	21,223
Due to APS/Foundation	70,450
Due to School District of Philadelphia	77,844
Gain Contingencies	756,207
Deferred Revenues	1,561,452
Due to PSERS Employer Contrib.	428,230
Due to Student Groups	55,209
<b>Total Current Liabilities</b>	<b>3,247,545</b>
<b>Total Liabilities</b>	<b>3,247,545</b>
<b>Equity</b>	
Available for Appropriation	341,571
Designated for Prepaid Rent	16,000
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,100,000
Reserve for Retirement Contribution Increases	300,000
Net Income	507,887
<b>Total Equity</b>	<b>4,198,256</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,445,801</b>



First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
Budgeted Enrollment Organization	1880	Allocated	Actual	Variance
Fiscal Year	(1,520 Regular 360 Special)	Dec 2017	Dec 2017	Dec 2017

Summary by Function

Revenues

School District Subsidy	21,464,000	10,732,000	10,935,149	203,149
Other Local	518,941	142,251	299,129.67	166,879
State	281,800	33.77	33.77	-
Federal	1,904,843	593,667	485,838	(107,828)
<b>Total Revenue</b>	<b>24,149,584</b>	<b>11,467,951</b>	<b>11,720,151</b>	<b>252,199</b>

Expenditures

Instruction

Regular Education	8,570,110	3,858,463	3,731,746	128,717
Special Programs	3,569,740	1,847,406	1,668,851	(21,445)
Other Instructional Programs	108,650	43,460	25,071	18,389

Support Services

Guidance	464,334	206,911	200,458	6,453
Psychological Services	287,066	111,509	75,042	36,467
Social Worker	112,418	48,669	51,423	(2,754)
Library	207,620	88,947	83,967	4,980
Other Support Services	281,723	131,698	128,969	2,729
Legal Services	216,000	108,000	108,915	(915)
Office of CEO	317,523	127,518	119,893	7,625
Administrative	3,659,411	1,913,901	1,883,513	30,388
Pupil Health	373,538	158,243	127,802	30,441
Business	453,419	246,698	235,479	11,218
Debt Service	3,556,825	1,778,313	1,727,338	50,975
Building Services	1,539,019	815,674	696,060	119,615
Security	10,000	5,000	2,581	2,419
Technology	200,000	125,000	175,439	(50,439)

Noninstructional Services

Student Activities	45,570	42,385	51,371	(8,986)
Extended Day	155,342	73,137	103,514	(30,378)
Parent Involvement	14,000	14,000	14,832	(832)
<b>Total Expenditures</b>	<b>24,122,108</b>	<b>11,544,930</b>	<b>11,212,264.07</b>	<b>332,666</b>

Operating Surplus (Deficit)

	<b>27,475</b>	<b>(76,978)</b>	<b>507,887</b>	<b>584,865</b>
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Summary by Major Class

Salaries	10,061,742	4,282,219	4,148,405	133,814
Benefits	4,773,842	2,197,789	2,099,935	97,854
Professional Services	3,468,330	1,723,571	1,687,977	35,593
Building Services	4,820,694	2,493,728	2,308,104	185,622
Other Purchased Services	240,500	191,928	249,421	(57,495)
Supplies and Books and Software	662,000	610,700	665,826	(55,126)
Equipment	95,000	45,000	52,588	(7,586)
	<b>24,122,108</b>	<b>11,544,930</b>	<b>11,212,264</b>	<b>332,666</b>

	Reg Ed/Spec Ed Enrollment Budgeted Enrollment Organization	Adopted Budget 2017-18 1880	2017-18	2017-18	2017-18
1	<b>Revenues</b>				
2					
3	<b>School District Subsidy</b>				
4	Regular Education	12,464,000	6,232,000	6,313,519	61,519
5	Special Education	9,000,000	4,600,000	4,621,830	121,830
6		<u>21,464,000</u>	<u>10,732,000</u>	<u>10,935,149</u>	<u>203,149</u>
7	<b>Other Local</b>				
9	IDEA	351,658	58,610	-	(58,610)
10	Extended Day	166,342	77,671	89,938	12,267
11	Miscellaneous	11,941	5,970	6,121	151
12	Restitution Payments (PS)	-	-	31,365	31,365
13	2016-17 Rate Adjustment Write-off	-	-	171,706	171,706
14		<u>518,941</u>	<u>142,251</u>	<u>299,130</u>	<u>156,879</u>
16	<b>Commonwealth</b>				
16	Rental & Sinking Fund Payments	224,400	34	34	-
17	Health Services	37,400	-	-	-
18		<u>261,800</u>	<u>34</u>	<u>34</u>	<u>-</u>
19	<b>Federal</b>				
20	Federal Entitlements	1,781,000	593,667	485,838	(107,828)
21	Ready to Learn	79,743	-	-	-
22	ERATE	44,100	-	-	-
23		<u>1,904,843</u>	<u>593,667</u>	<u>485,838</u>	<u>(107,828)</u>
24					
25	<b>Total Revenues</b>	<u>24,149,584</u>	<u>11,467,951</u>	<u>11,720,161</u>	<u>252,199</u>
26					
27	<b>Expenditures</b>				
28					
29					
30	<b>Instruction</b>				
31	<b>Regular Education</b>				
32	Salaries	5,545,500	2,269,278	2,103,427	155,851
33	Employee Benefits	2,267,610	1,026,986	1,005,117	21,868
34	Professional Services	200,000	100,000	148,763	(48,763)
35	Other Purchased Services	5,000	5,000	5,650	(650)
36	Supplies - General	232,000	197,200	192,842	4,358
37	Books and Software	225,000	225,000	223,352	1,648
38	Furniture	50,000	-	-	-
39	Computers	45,000	45,000	52,596	(7,596)
40		<u>8,570,110</u>	<u>3,858,463</u>	<u>3,731,746</u>	<u>126,717</u>
41	<b>Special Programs</b>				
42	Salaries	1,511,247	639,374	650,268	(10,894)
43	Employee Benefits	803,493	359,032	347,140	11,893
44	APS/ESY	600,000	300,000	265,300	34,700
46	Professional Services (1 on 1)	300,000	120,000	122,625	(2,525)
47	Transportation - Point to Point	70,000	70,000	116,244	(46,244)
48	Speech & OT	195,000	78,000	86,851	(8,651)
49	Supplies and Books	90,000	81,000	81,725	(725)
50		<u>3,568,740</u>	<u>1,647,406</u>	<u>1,668,851</u>	<u>(21,445)</u>
51	<b>Tutoring</b>				
52	Salaries	100,000	40,000	18,894	21,106
53	Employee Benefits	8,650	3,460	6,177	(2,717)
56		<u>108,650</u>	<u>43,460</u>	<u>25,071</u>	<u>18,389</u>
57	<b>Total Instruction</b>	<u>12,248,500</u>	<u>6,549,329</u>	<u>6,425,668</u>	<u>123,661</u>
58					
59	<b>Support Services</b>				
60	<b>Counseling</b>				
61	Salaries	267,500	133,173	137,168	(3,995)
62	Employee Benefits	196,834	73,737	63,290	10,447
63		<u>464,334</u>	<u>206,911</u>	<u>200,458</u>	<u>6,453</u>
64	<b>Psychological Services</b>				
65	Salaries	109,000	45,865	31,754	14,130
66	Employee Benefits	60,216	26,484	13,238	13,246
67	Professional Services	97,850	39,140	30,050	9,090
68		<u>267,066</u>	<u>111,509</u>	<u>75,042</u>	<u>36,467</u>

	Reg Ed/Spec Ed Enrollment Budgeted Enrollment Organization	Adopted Budget 2017-18 1880	2017-18	2017-18	2017-18
69	<b>Social Worker</b>				
70	Salaries	69,000	29,192	31,334	(2,141)
71	Employee Benefits	43,418	19,477	20,090	(613)
72		<u>112,418</u>	<u>48,669</u>	<u>51,423</u>	<u>(2,754)</u>
73	<b>Library</b>				
74	Salaries	135,800	57,454	54,381	3,073
75	Employee Benefits	71,820	31,493	29,587	1,907
76		<u>207,620</u>	<u>88,947</u>	<u>83,967</u>	<u>4,980</u>
87	<b>Other Support</b>				
88	Salaries	204,500	88,827	87,498	1,329
89	Employee Benefits	77,223	42,871	41,471	1,400
90		<u>281,723</u>	<u>131,698</u>	<u>128,969</u>	<u>2,729</u>
91	<b>Legal Services</b>				
92	Audit Services	31,000	15,500	24,138	(8,638)
93	Legal Services	185,000	92,500	84,777	7,723
94		<u>216,000</u>	<u>108,000</u>	<u>108,915</u>	<u>(915)</u>
96	<b>Office of the CEO</b>				
96	Salaries	206,890	95,072	97,337	(2,264)
97	Employee Benefits	111,533	32,448	22,557	9,889
98		<u>317,623</u>	<u>127,518</u>	<u>119,893</u>	<u>7,625</u>
99	<b>Administrative</b>				
100	Salaries	1,334,205	615,707	617,033	(1,246)
101	Employee Benefits	788,706	427,498	399,907	27,591
102	American Paradigm Schools	1,400,000	760,191	760,191	-
103	Other Purchased Services				
104	Postage	10,000	5,000	4,909	91
105	Telephone	18,000	9,000	7,592	1,408
106	Advertising	8,000	3,000	3,145	(145)
107	Travel	7,500	3,750	3,787	(37)
108	Other	10,000	9,676	9,676	-
109	Graduation	10,000	5,000	1,491	3,509
110	Supplies	50,000	50,000	51,124	(1,124)
111	Software MMS	25,000	25,000	24,861	339
113		<u>3,658,411</u>	<u>1,913,901</u>	<u>1,883,513</u>	<u>30,388</u>
114	<b>Pupil Health</b>				
115	Salaries	140,180	59,311	55,480	3,832
116	Employee Benefits	103,348	45,432	38,524	8,908
117	Professional Services (both sites)	115,000	48,000	28,536	17,464
118	Supplies	15,000	7,500	7,262	238
119		<u>373,538</u>	<u>158,243</u>	<u>127,802</u>	<u>30,441</u>
120	<b>Business</b>				
121	Salaries	91,610	42,282	45,765	(3,483)
122	Employee Benefits	72,329	34,675	28,109	6,566
123	Printing	50,000	50,000	56,728	(6,728)
124	Business Services	194,480	97,240	79,148	18,092
125	Software Hosting and Amortization	24,000	12,000	15,365	(3,365)
126	Payroll Services	21,000	10,500	10,368	134
127		<u>453,419</u>	<u>246,696</u>	<u>235,479</u>	<u>11,218</u>
128	<b>Operation &amp; Maintenance</b>				
129	Salaries	218,000	102,385	114,482	(12,078)
130	Employee Benefits	118,950	52,876	60,137	(7,261)
131	Property Services				
132	Insurance	112,000	140,157	140,167	-
133	Utilities	341,300	170,650	99,516	71,136
134	2014 bonds for K-12	3,556,625	1,778,313	1,727,338	50,976
135	Trash	80,168	40,084	11,671	28,413
136	Custodial/Daytime Porters	366,989	183,495	148,340	35,154
137	Maintenance and Repairs	133,613	93,529	90,825	2,903
138	Depreciation	120,000	-	-	-
140	Supplies	50,000	32,500	31,151	1,349
142		<u>6,095,644</u>	<u>2,593,987</u>	<u>2,423,397</u>	<u>170,590</u>
143	<b>Security</b>				
144	Security Services	10,000	5,000	2,581	2,419
145		<u>10,000</u>	<u>5,000</u>	<u>2,581</u>	<u>2,419</u>

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	2017-18 1880			
146					
147	<b>Central Information Technology</b>				
148	Professional Services	150,000	75,000	57,900	17,100
149	Internet Services	45,000	45,000	57,365	(12,365)
150	Supplies	5,000	5,000	60,174	(55,174)
151		<u>200,000</u>	<u>125,000</u>	<u>175,439</u>	<u>(50,439)</u>
152					
153	<b>Total Support Services</b>	<u>11,658,696</u>	<u>5,866,079</u>	<u>5,916,878</u>	<u>249,201</u>
154					
155	<b>Non Instructional Activities</b>				
156					
157	<b>Other</b>				
158	Salaries	19,200	19,200	21,375	(2,175)
159	Employee Benefits	8,370	3,185	5,310	(2,125)
160	Supplies	20,000	20,000	24,686	(4,686)
161		<u>46,570</u>	<u>42,385</u>	<u>51,371</u>	<u>(8,986)</u>
162	<b>Extended Day</b>				
163	Salaries	110,000	55,000	82,232	(27,232)
164	Employee Benefits	45,342	18,137	21,262	(3,146)
165		<u>155,342</u>	<u>73,137</u>	<u>103,514</u>	<u>(30,378)</u>
166					
167	<b>Parent Involvement</b>				
168	Professional Services	14,000	14,000	14,832	(832)
169		<u>14,000</u>	<u>14,000</u>	<u>14,832</u>	<u>(832)</u>
170					
171					
172	<b>Non Instructional Activities</b>	<u>214,912</u>	<u>129,522</u>	<u>169,718</u>	<u>(40,196)</u>
173					
174	<b>Total Expenditures</b>	<u>24,122,108</u>	<u>11,644,930</u>	<u>11,212,264</u>	<u>332,666</u>
175					
176					
177	<b>Excess of Revenue over Expenditures</b>	<u>27,475</u>	<u>(76,978)</u>	<u>507,887</u>	<u>584,865</u>

**First Philadelphia Preparatory Charter School**  
**Internal Balance Sheet**  
**January 2018**

<b>ASSETS</b>	<b>Jan 2018</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	6,281,761
Due from Food Service	133,386
Due from Foundation	304,788
Due from Commonwealth	4,565
Due from Federal	486
Prepaid Rent	16,000
Retainer - American Paradigm Schools	58,610
<b>Total Current Assets</b>	<b>6,799,595</b>
<b>Fixed Assets</b>	
Building Improvements	890,452
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
<b>TOTAL ASSETS</b>	<b>7,559,703</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	184,355
Due to Uniform Fund	18,376
Due to APS/Foundation	78,149
Gain Contingencies	755,207
Deferred Revenues	1,559,853
Due to PSERS Employer Contrib.	526,838
Due to Student Groups	55,209
<b>Total Current Liabilities</b>	<b>3,177,986</b>
<b>Total Liabilities</b>	
<b>Equity</b>	
Available for Appropriation	341,571
Designated for Prepaid Rent	16,000
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,100,000
Reserve for Retirement Contribution Increases	300,000
Net Income	691,348
<b>Total Equity</b>	<b>4,381,717</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,559,703</b>

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures						
Reg Ed/Spec Ed	Adopted	Revised				
Enrollment	Budget	Working Budget				
Budgeted Enrollment	2017-18	2017-18	2017-18	2017-18	2017-18	
Organization	1880	1880				
Fiscal Year	(1,490 Regular 380 Special)	(1,520 Regular 360 Special)	Allocated Jan 2018	Actual Jan 2018	Variance Jan 2018	
<b>Summary by Function</b>						
<b>Revenues</b>						
School District Subsidy	21,806,150	21,644,000	12,626,667	12,781,633	155,966	
Other Local	551,080	734,841	313,482	406,358.75	92,877	
State	261,800	261,800	33.77	33.77	-	
Federal	1,623,843	1,904,843	673,410	684,327	10,918	
<b>Total Revenue</b>	<b>24,142,873</b>	<b>24,545,484</b>	<b>13,612,592</b>	<b>13,872,353</b>	<b>259,761</b>	
<b>Expenditures</b>						
<b>Instruction</b>						
Regular Education	8,570,110	8,670,110	4,375,378	4,406,796	(31,417)	
Special Programs	3,569,740	3,749,740	2,028,236	1,963,418	64,819	
Other Instructional Programs	108,650	108,650	54,325	33,683	20,642	
<b>Support Services</b>						
Guidance	464,334	464,334	243,167	244,322	(1,155)	
Psychological Services	267,066	267,066	134,733	87,646	47,087	
Social Worker	112,418	112,418	67,409	61,952	(4,543)	
Library	207,620	207,620	105,010	102,910	2,101	
Other Support Services	281,723	281,723	153,578	150,725	2,852	
Legal Services	216,000	216,000	132,055	122,213	9,841	
Office of CEO	317,523	317,523	152,105	142,540	9,565	
Administrative	3,659,411	3,674,411	2,231,072	2,243,077	(12,005)	
Pupil Health	373,538	373,538	190,119	153,801	36,318	
Business	453,419	553,419	379,479	285,983	93,496	
Debt Service	3,556,625	3,556,625	2,074,698	1,995,897	78,800	
Building Services	1,539,019	1,539,019	904,907	786,439	118,468	
Security	10,000	10,000	6,833	3,600	2,233	
Technology	200,000	200,000	137,500	215,748	(78,248)	
<b>Noninstructional Services</b>						
Student Activities	45,570	56,370	53,716	53,798	(80)	
Extended Day	155,342	155,342	111,132	111,817	(484)	
Parent Involvement	14,000	14,000	14,842	14,842	-	
<b>Total Expenditures</b>	<b>24,122,108</b>	<b>24,527,908</b>	<b>13,539,295</b>	<b>13,181,004.75</b>	<b>358,290</b>	
<b>Operating Surplus (Deficit)</b>	<b>20,764</b>	<b>17,576</b>	<b>73,297</b>	<b>691,348</b>	<b>618,051</b>	
<b>Summary by Major Class</b>						
Salaries	10,061,742	9,964,542	4,921,600	4,888,723	32,877	
Benefits	4,773,842	4,873,842	2,638,177	2,595,090	43,087	
Professional Services	3,468,330	3,518,330	2,069,649	2,018,028	51,621	
Building Services	4,820,894	4,920,894	2,951,035	2,860,280	290,755	
Other Purchased Services	240,500	470,500	283,834	290,083	(6,449)	
Supplies and Books and Software	662,000	735,000	630,200	676,205	(46,005)	
Equipment	95,000	45,000	45,000	52,596	(7,596)	
	<b>24,122,108</b>	<b>24,527,908</b>	<b>13,539,295</b>	<b>13,181,005</b>	<b>358,290</b>	

Reg Ed/Spec Ed Enrollment		Adopted Budget	Revised Working Budget	2017-18	2017-18	2017-18
Budgeted Enrollment Organization		2017-18	2017-18	2017-18	2017-18	2017-18
		1880	1880			
1	<b>Revenues</b>					
2						
3	<b>School District Subsidy</b>					
4	Regular Education	12,218,000	12,484,000	7,270,887	7,354,438	83,771
5	Special Education	9,588,150	9,180,000	5,355,000	6,427,195	72,195
6		<u>21,806,150</u>	<u>21,644,000</u>	<u>12,625,887</u>	<u>12,781,633</u>	<u>155,966</u>
7	<b>Other Local</b>					
9	IDEA	383,797	351,658	-	-	-
10	Extended Day	155,342	155,342	90,616	102,513	11,897
11	Miscellaneous	11,941	11,941	6,966	87,946	80,980
12	Restitution Payments (IPS)	-	44,194	44,194	44,194	-
13	2016-17 Rate Adjustment Write-off	-	171,706	171,706	171,706	-
14		<u>551,080</u>	<u>734,841</u>	<u>313,482</u>	<u>406,359</u>	<u>92,877</u>
16	<b>Commonwealth</b>					
16	Rental & Sinking Fund Payments	224,400	224,400	34	34	-
17	Health Services	37,400	37,400	-	-	-
18		<u>261,800</u>	<u>261,800</u>	<u>34</u>	<u>34</u>	<u>-</u>
19	<b>Federal</b>					
20	Federal Entitlements	1,400,000	1,781,000	593,867	604,584	10,918
21	Ready to Learn	79,743	79,743	79,743	79,743	-
22	ERATE	44,100	44,100	-	-	-
23		<u>1,523,843</u>	<u>1,904,843</u>	<u>673,410</u>	<u>684,327</u>	<u>10,918</u>
24						
25	<b>Total Revenues</b>	<u>24,142,873</u>	<u>24,545,484</u>	<u>13,612,592</u>	<u>13,872,383</u>	<u>269,761</u>
26						
27	<b>Expenditures</b>					
28						
29						
30	<b>Instruction</b>					
31	<b>Regular Education</b>					
32	Salaries	5,545,500	5,445,500	2,471,907	2,458,082	13,825
33	Employee Benefits	2,267,610	2,387,610	1,261,271	1,289,827	(28,556)
34	Professional Services	200,000	300,000	175,000	185,031	(10,031)
35	Other Purchased Services	5,000	5,000	5,000	5,650	(650)
36	Supplies - General	232,000	232,000	197,200	197,170	30
37	Books and Software	225,000	275,000	220,000	218,440	1,560
38	Computers	45,000	45,000	45,000	52,596	(7,596)
40		<u>8,570,110</u>	<u>8,670,110</u>	<u>4,375,378</u>	<u>4,403,795</u>	<u>(31,417)</u>
41	<b>Special Programs</b>					
42	Salaries	1,511,247	1,511,247	805,624	808,934	(1,310)
43	Employee Benefits	803,493	803,493	423,260	371,186	52,084
44	AFS/ESY	600,000	550,000	320,833	322,839	(2,006)
46	Professional Services (1 on 1)	300,000	300,000	150,000	149,281	719
47	Transportation - Point to Point	70,000	300,000	150,000	150,790	19,210
48	Speech & OT	195,000	195,000	97,500	101,313	(3,813)
49	Supplies and Books	90,000	90,000	81,000	81,076	(76)
50		<u>3,669,740</u>	<u>3,749,740</u>	<u>2,028,236</u>	<u>1,963,418</u>	<u>64,818</u>
51	<b>Tutoring</b>					
52	Salaries	100,000	100,000	50,000	25,382	24,618
53	Employee Benefits	8,650	8,650	4,325	8,301	(3,976)
55		<u>108,650</u>	<u>108,650</u>	<u>54,325</u>	<u>33,683</u>	<u>20,642</u>
56						
57	<b>Total Instruction</b>	<u>12,248,500</u>	<u>12,528,500</u>	<u>6,467,939</u>	<u>6,403,896</u>	<u>54,043</u>
58						
59	<b>Support Services</b>					
60	<b>Counseling</b>					
61	Salaries	267,500	267,500	153,750	161,813	(8,063)
62	Employee Benefits	186,834	198,834	89,417	82,508	6,909
63		<u>464,334</u>	<u>464,334</u>	<u>243,167</u>	<u>244,322</u>	<u>(1,155)</u>
64	<b>Psychological Services</b>					
65	Salaries	109,000	109,000	54,500	38,047	16,453
66	Employee Benefits	60,216	60,216	31,308	16,089	15,209
67	Professional Services	97,850	97,850	48,825	33,500	15,425
68		<u>267,066</u>	<u>267,066</u>	<u>134,733</u>	<u>87,646</u>	<u>47,087</u>

	Reg Ed/Spec Ed Enrollment	Adopted Budget	Revised Working Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	2017-18 1880	2017-18 1880			
69	<b>Social Worker</b>					
70	Salaries	69,000	69,000	34,500	36,941	(2,441)
71	Employee Benefits	43,418	43,418	22,909	25,011	(2,102)
72		112,418	112,418	57,409	61,952	(4,543)
73	<b>Library</b>					
74	Salaries	135,800	135,800	67,900	64,136	3,765
75	Employee Benefits	71,820	71,820	37,110	38,776	(1,665)
76		207,620	207,620	105,010	102,910	2,101
87	<b>Other Support</b>					
88	Salaries	204,500	204,500	104,750	101,234	3,516
89	Employee Benefits	77,223	77,223	48,828	49,491	(664)
90		281,723	281,723	153,578	160,725	2,852
91	<b>Legal Services</b>					
92	Audit Services	31,000	31,000	24,138	24,138	-
93	Legal Services	185,000	185,000	107,917	98,075	9,841
94		216,000	216,000	132,055	122,213	9,841
96	<b>Office of the CEO</b>					
96	Salaries	205,990	205,990	110,918	113,410	(2,493)
97	Employee Benefits	111,533	111,533	41,187	29,130	12,057
98		317,523	317,523	152,105	142,540	9,565
99	<b>Administrative</b>					
100	Salaries	1,334,205	1,334,205	718,418	724,331	(5,913)
101	Employee Benefits	788,708	788,708	493,223	502,219	(8,996)
102	American Paradigm Schools	1,400,000	1,400,000	888,889	888,889	-
103	<b>Other Purchased Services</b>					
104	Postage	10,000	10,000	5,833	5,624	210
105	Telephone	18,000	18,000	10,500	9,796	704
106	Advertising	6,000	6,000	6,000	7,945	(1,945)
107	Travel	7,600	7,500	4,375	4,329	46
108	Other	10,000	10,000	10,000	17,108	(7,108)
109	Graduation	10,000	10,000	5,833	1,491	4,342
110	Supplies	65,000	65,000	65,000	68,669	(3,669)
111	Software MMS	25,000	25,000	25,000	24,677	323
113		3,659,411	3,674,411	2,231,072	2,243,077	(12,005)
114	<b>Pupil Health</b>					
115	Salaries	140,190	140,190	70,095	66,903	4,192
116	Employee Benefits	103,348	103,348	53,524	48,241	7,284
117	Professional Services (both sites)	115,000	115,000	57,500	33,687	23,813
118	Supplies	15,000	15,000	9,000	7,970	1,030
119		373,538	373,538	190,119	153,801	36,318
120	<b>Business</b>					
121	Salaries	91,610	91,610	49,328	52,967	(3,539)
122	Employee Benefits	72,329	72,329	40,454	36,442	5,012
123	Printing	50,000	150,000	150,000	78,647	71,353
124	Business Services	194,480	194,480	113,447	92,072	21,375
125	Software Hosting and Amortization	24,000	24,000	14,000	15,365	(1,365)
126	Payroll Services	21,000	21,000	12,250	13,690	(1,440)
127		453,419	563,419	379,479	285,983	93,496
128	<b>Operation &amp; Maintenance</b>					
129	Salaries	218,000	218,000	119,449	129,808	(10,359)
130	Employee Benefits	116,950	116,950	64,956	72,395	(7,441)
131	<b>Property Services</b>					
132	Insurance	112,000	112,000	112,000	162,222	(50,222)
133	Utilities	341,300	341,300	199,092	115,624	83,467
134	2014 bonds for K-12	3,556,625	3,556,625	2,074,698	1,995,897	78,800
135	Trash	80,168	80,168	46,784	13,308	33,458
136	Custodial/Daytime Porters	366,989	366,989	214,077	148,340	65,737
137	Maintenance and Repairs	133,613	133,613	113,571	109,644	3,927
139	Depreciation	120,000	120,000	-	-	-
140	Supplies	50,000	50,000	35,000	35,099	(99)
142		5,085,644	5,085,644	2,979,605	2,782,336	197,269
143	<b>Security</b>					
144	Security Services	10,000	10,000	5,833	3,600	2,233
145		10,000	10,000	5,833	3,600	2,233



	Reg Ed/Spec Ed Enrollment	Adopted Budget	Revised Working Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	2017-18 1880	2017-18 1880			
146						
147	<b>Central Information Technology</b>					
148	Professional Services	150,000	150,000	87,500	91,203	(3,703)
149	Internet Services	45,000	45,000	45,000	63,464	(18,464)
150	Supplies	5,000	5,000	5,000	61,091	(56,091)
151		200,000	200,000	137,500	215,748	(78,248)
152						
153	<b>Total Support Services</b>	<b>11,668,688</b>	<b>11,773,696</b>	<b>6,901,665</b>	<b>6,596,864</b>	<b>304,811</b>
154						
155	<b>Non Instructional Activities</b>					
156						
157	<b>Other</b>					
158	Salaries	19,200	22,000	22,000	21,375	625
159	Employee Benefits	6,370	6,370	3,716	5,310	(1,594)
160	Supplies	20,000	28,000	28,000	27,111	889
161		45,570	56,370	53,716	53,796	(80)
162	<b>Extended Day</b>					
163	Salaries	110,000	110,000	88,461	88,461	-
164	Employee Benefits	45,342	46,342	22,671	23,155	(484)
166		155,342	156,342	111,132	111,617	(484)
167						
168	<b>Parent Involvement</b>					
169	Professional Services	14,000	14,000	14,842	14,842	-
170		14,000	14,000	14,842	14,842	-
171						
172	<b>Non Instructional Activities</b>	<b>214,912</b>	<b>226,712</b>	<b>179,690</b>	<b>160,255</b>	<b>(664)</b>
173						
174	<b>Total Expenditures</b>	<b>24,122,108</b>	<b>24,627,908</b>	<b>13,539,295</b>	<b>13,181,005</b>	<b>358,290</b>
175						
176						
177	<b>Excess of Revenue over Expenditures</b>			<b>20,784</b>	<b>11,676</b>	<b>316,051</b>

**First Philadelphia Preparatory Charter School**  
**Internal Balance Sheet**  
**February 2018**

<b>ASSETS</b>	<b>Feb 2018</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	6,577,837
Due from Foundation	416,309
Due from Commonwealth	4,565
Due from Federal	486
Credit Card	45
Prepaid Rent	16,000
Retainer - American Paradigm Schools	58,610
<b>Total Current Assets</b>	<b>7,073,852</b>
<b>Fixed Assets</b>	
Building Improvements	890,462
Furniture, Software and Computers	412,987
Accumulated Depreciation	(543,331)
<b>Total Fixed Assets</b>	<b>760,108</b>
<b>TOTAL ASSETS</b>	<b>7,833,959</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	45,420
Due to Uniform Fund	18,376
Due to Food Service	76,281
Due to APS	85,847
Due to Frankford Valley I	100,000
Gain Contingencies	755,207
Deferred Revenues	1,559,853
Due to PSERS Employer Contrib.	651,375
Due to Student Groups	55,104
<b>Total Current Liabilities</b>	<b>3,347,463</b>
<b>Total Liabilities</b>	<b>3,347,463</b>
<b>Equity</b>	
Available for Appropriation	341,571
Designated for Prepaid Rent	16,000
Investment in Fixed Assets	760,108
Reserved for Future Revenue Reductions	1,172,690
Reserve for Contingencies	1,100,000
Reserve for Retirement Contribution Increases	300,000
Net Income	796,127
<b>Total Equity</b>	<b>4,486,496</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,833,959</b>

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed Enrollment	Adopted Budget	Revised Working Budget			
Budgeted Enrollment Organization	2017-18 1880	2017-18 1880	2017-18	2017-18	2017-18
Fiscal Year	(1,490 Regular 390 Special)	(1,620 Regular 360 Special)	Allocated Feb 2018	Actual Feb 2018	Variance Feb 2018
<b>Summary by Function</b>					
<b>Revenues</b>					
School District Subsidy	21,808,160	21,983,868	14,642,445	14,618,690	(23,756)
Other Local	551,080	734,841	327,422	381,703.74	34,282
State	281,800	281,800	33.77	33.77	-
Federal	1,623,843	1,853,788	887,041	926,290	39,248
<b>Total Revenue</b>	<b>24,142,873</b>	<b>24,814,077</b>	<b>16,858,042</b>	<b>15,906,717</b>	<b>49,775</b>
<b>Expenditures</b>					
<b>Instruction</b>					
Regular Education	8,570,110	8,670,110	5,000,366	5,030,733	(30,367)
Special Programs	3,569,740	3,749,740	2,374,067	2,271,387	102,680
Other Instructional Programs	108,650	108,650	65,190	42,816	22,376
<b>Support Services</b>					
Guidance	464,334	464,334	319,423	282,183	37,240
Psychological Services	267,066	267,066	157,957	101,031	56,926
Social Worker	112,410	112,418	66,149	71,262	(5,113)
Library	207,620	207,620	121,073	119,778	1,296
Other Support Services	281,723	281,723	175,458	174,447	1,011
Legal Services	216,000	216,000	147,471	128,770	18,702
Office of CEO	317,623	317,623	178,691	182,811	13,880
Administrative	3,659,411	3,784,411	2,527,319	2,540,937	(21,618)
Pupil Health	373,538	373,538	220,495	181,080	39,415
Business	453,419	553,419	362,262	326,036	36,224
Debt Service	3,556,625	3,556,625	2,283,452	2,283,452	-
Building Services	1,539,019	1,602,019	1,034,879	932,791	102,089
Security	10,000	10,000	6,667	4,074	2,592
Technology	200,000	200,000	160,000	232,856	(72,856)
<b>NonInstructional Services</b>					
Student Activities	45,670	56,370	54,247	64,812	(10,566)
Extended Day	155,342	155,342	134,385	135,810	(1,426)
Parent Involvement	14,000	16,000	16,000	14,924	1,076
<b>Total Expenditures</b>	<b>24,122,108</b>	<b>24,712,908</b>	<b>16,403,551</b>	<b>15,110,580</b>	<b>292,961</b>
<b>Estimated Excess of Revenue over Expenditures 6/30/2018</b>	<b>20,764</b>	<b>101,169</b>	<b>453,391</b>	<b>796,127</b>	<b>342,737</b>
<b>Summary by Major Class</b>					
Salaries	10,061,742	9,964,542	5,764,180	5,672,325	91,854
Benefits	4,773,842	4,873,842	3,033,458	2,954,303	79,156
Professional Services	3,468,330	3,606,330	2,362,089	2,328,631	33,450
Building Services	4,820,694	4,983,694	3,214,251	3,082,324	131,927
Other Purchased Services	240,500	502,500	352,333	329,970	22,364
Supplies and Books and Software	662,000	735,000	632,240	690,442	(58,202)
Equipment	95,000	45,000	46,000	52,586	(7,586)
<b>Total</b>	<b>24,122,108</b>	<b>24,712,908</b>	<b>16,403,551</b>	<b>15,110,580</b>	<b>292,961</b>

Reg Ed/Spec Ed Enrollment Budgeted Enrollment Organization	Adopted Budget 2017-18 1880	Revised Working Budget 2017-18 1880	2017-18	2017-18	2017-18
1 Revenues					
2					
3 School District Subsidy					
4 Regular Education	12,218,000	12,532,662	8,355,108	8,394,863	38,555
5 Special Education	9,598,160	9,431,008	6,287,338	6,224,028	(63,310)
6	21,806,160	21,963,668	14,642,445	14,618,890	(23,755)
7 Other Local					
9 IDEA	383,797	351,858	-	-	-
10 Extended Day	155,342	155,342	103,561	116,884	13,323
11 Miscellaneous	11,941	11,941	7,960	28,920	20,959
12 Restitution Payments (IPS)	-	44,194	44,194	44,194	-
13 2016-17 Rate Adjustment Write-off		171,706	171,706	171,706	-
14	551,080	734,841	327,422	361,704	34,282
15 Commonwealth					
16 Rental & Sinking Fund Payments	224,400	224,400	34	34	-
17 Health Services	37,400	37,400	-	-	-
18	261,800	261,800	34	34	-
19 Federal					
20 Federal Entitlements	1,400,000	1,729,926	807,298	846,547	39,248
21 Ready to Learn	79,743	79,743	79,743	79,743	-
22 ERATE	44,100	44,100	-	-	-
23	1,523,843	1,863,768	887,041	926,290	39,248
24					
25 Total Revenues	24,142,873	24,814,077	18,866,942	18,980,717	49,775
26					
27 Expenditures					
28					
29					
30 Instruction					
31 Regular Education					
32 Salaries	5,645,500	5,445,500	2,875,278	2,885,413	9,885
33 Employee Benefits	2,267,610	2,387,610	1,453,248	1,459,130	(5,882)
34 Professional Services	200,000	300,000	200,000	229,591	(29,591)
35 Other Purchased Services	5,000	5,000	5,000	4,992	8
36 Supplies - General	232,000	232,000	201,840	200,571	1,269
37 Books and Software	225,000	276,000	220,000	218,440	1,560
38 Computers	45,000	45,000	45,000	52,596	(7,596)
39	8,570,110	8,670,110	5,000,366	5,030,733	(30,367)
40					
41 Special Programs					
42 Salaries	1,511,247	1,511,247	981,873	929,527	32,347
43 Employee Benefits	803,493	803,493	487,527	421,805	66,722
44 APS/ESY	600,000	600,000	368,667	370,788	(4,122)
45 Professional Services (1 on 1)	300,000	300,000	180,000	204,145	(24,145)
46 Transportation - Point to Point	70,000	300,000	180,000	181,877	18,123
47 Speech & OT	195,000	195,000	117,000	101,313	15,687
48 Supplies and Books	90,000	90,000	81,000	81,982	(982)
49	3,569,740	3,749,740	2,374,067	2,271,387	102,680
50 Tutoring					
51 Salaries	100,000	100,000	60,000	32,120	27,880
52 Employee Benefits	8,650	8,650	5,190	10,698	(5,508)
53	108,650	108,650	65,190	42,816	22,376
54					
55 Total Instruction	12,248,600	12,528,600	7,439,623	7,344,936	94,688
56					
57 Support Services					
58 Counseling					
59 Salaries	267,500	267,500	214,327	188,459	27,868
60 Employee Benefits	196,834	196,834	105,097	95,724	9,372
61	464,334	464,334	319,423	282,183	37,240
62 Psychological Services					
63 Salaries	109,000	109,000	63,115	44,339	18,777
64 Employee Benefits	60,216	60,216	36,192	18,642	17,280
65 Professional Services	97,850	97,850	58,710	37,850	20,860
66	267,066	267,066	167,957	101,031	66,926

Reg Ed/Spec Ed Enrollment		Adopted Budget	Revised Working Budget	2017-18	2017-18	2017-18
Budgeted Enrollment		2017-18	2017-18	2017-18	2017-18	2017-18
Organization		1880	1880			
67	Social Worker					
68	Salaries	69,000	69,000	39,808	42,548	(2,740)
69	Employee Benefits	43,418	43,418	28,341	28,714	(2,373)
70		112,418	112,418	68,149	71,262	(3,113)
71	Library					
72	Salaries	135,800	135,800	78,348	74,449	3,897
73	Employee Benefits	71,820	71,820	42,727	45,328	(2,601)
74		207,620	207,620	121,073	119,778	1,298
75	Other Support					
76	Salaries	204,500	204,500	120,873	118,043	2,830
77	Employee Benefits	77,223	77,223	54,785	56,404	(1,619)
78		281,723	281,723	175,458	174,447	1,011
79	Legal Services					
80	Audit Services	31,000	31,000	24,138	24,138	-
81	Legal Services	185,000	185,000	123,333	104,832	18,702
82		216,000	216,000	147,471	128,770	18,702
83	Office of the CEO					
84	Salaries	205,990	205,990	126,763	129,484	(2,721)
85	Employee Benefits	111,533	111,533	49,928	33,327	16,601
86		317,523	317,523	176,691	162,811	13,880
87	Administrative					
88	Salaries	1,334,205	1,334,205	821,049	833,382	(12,332)
89	Employee Benefits	788,708	788,708	550,949	573,094	(14,146)
90	American Paradigm Schools	1,400,000	1,520,000	1,013,887	1,013,887	-
91	Other Purchased Services					
92	Postage	10,000	10,000	6,687	6,587	100
93	Telephone	18,000	18,000	12,000	10,787	1,233
94	Advertising	6,000	6,000	6,000	7,945	(1,945)
95	Travel	7,500	7,500	5,000	4,876	124
96	Other	10,000	10,000	10,000	10,387	(387)
97	Graduation	10,000	10,000	6,687	1,491	5,178
98	Supplies	60,000	65,000	62,400	62,180	250
99	Software MMS	25,000	25,000	25,000	24,709	291
100		3,659,411	3,794,411	2,527,319	2,548,937	(21,618)
101	Pupil Health					
102	Salaries	140,190	140,190	80,879	78,327	4,552
103	Employee Benefits	103,348	103,348	61,816	53,513	8,103
104	Professional Services (both sites)	115,000	115,000	69,000	49,270	25,730
105	Supplies	15,000	15,000	9,000	7,970	1,030
106		373,538	373,538	220,495	181,080	39,415
107	Business					
108	Salaries	91,810	91,810	58,375	60,154	(3,778)
109	Employee Benefits	72,329	72,329	46,233	40,334	5,899
110	Printing	50,000	150,000	100,000	90,830	9,170
111	Business Services	194,480	194,480	129,853	104,995	24,858
112	Software Hosting and Amortization	24,000	24,000	18,000	15,365	635
113	Payroll Services	21,000	21,000	14,000	16,161	(1,161)
114		453,419	583,419	382,282	326,838	35,424
115	Operation & Maintenance					
116	Salaries	218,000	218,000	136,513	146,277	(9,765)
117	Employee Benefits	116,950	116,950	74,234	82,545	(8,311)
118	Property Services					
119	Insurance	112,000	175,000	171,328	171,328	-
120	Utilities	341,300	341,300	227,533	142,360	85,174
121	2014 bonds for K-12	3,556,825	3,556,825	2,283,452	2,283,452	-
122	Trash	80,188	80,188	53,445	15,033	38,412
123	Custodial/Daytime Porters	386,989	386,989	214,077	207,874	6,203
124	Maintenance and Repairs	133,613	133,613	120,251	129,545	(9,293)
125	Depreciation	120,000	120,000	-	-	-
126	Supplies	50,000	60,000	37,500	37,830	(330)
127		5,095,844	5,158,844	3,318,331	3,216,242	102,089
128	Security					
129	Security Services	10,000	10,000	6,667	4,074	2,592
130		10,000	10,000	6,667	4,074	2,592
131						

	Reg Ed/Spec Ed Enrollment	Adopted Budget	Revised Working Budget	2017-18	2017-18	2017-18
	Budgeted Enrollment Organization	2017-18 1880	2017-18 1880			
132						
133	Central Information Technology					
134	Professional Services	150,000	120,000	80,000	94,353	(14,353)
135	Internet Services	45,000	75,000	75,000	75,037	(637)
136	Supplies	5,000	5,000	5,000	62,666	(57,666)
137		200,000	200,000	160,000	232,656	(72,656)
138						
139	Total Support Services	11,650,696	11,956,696	7,759,297	7,850,108	209,188
140						
141	Non Instructional Activities					
142						
143	Other					
144	Salaries	19,200	22,000	22,000	26,625	(4,625)
145	Employee Benefits	6,370	6,370	4,247	6,215	(1,969)
146	Supplies	20,000	28,000	28,000	31,972	(3,972)
147		45,570	56,370	54,247	64,812	(10,566)
148	Extended Day					
149	Salaries	110,000	110,000	107,180	107,180	-
150	Employee Benefits	45,342	45,342	27,205	28,630	(1,425)
152		155,342	155,342	134,385	135,810	(1,425)
153						
154	Parent Involvement					
155	Professional Services	14,000	16,000	16,000	14,924	1,076
156		14,000	16,000	16,000	14,924	1,076
157						
158	Non Instructional Activities	214,912	227,712	204,632	215,546	(10,914)
159						
160	Total Expenditures	24,122,108	24,712,908	16,403,551	16,110,590	292,961
161						
162						
163	Estimated Excess of Revenue over Expenditures 6/30/2018	20,764	101,109	453,901	796,127	342,736