

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed

Enrollment

Budgeted Enrollment

Organization

Fiscal Year

2016-17
Revised
Budget

2016-17
Allocated
August 2016

2016-17
Actual
August 2016

2016-17
Variance
August 2016

Summary by Function

Revenues

School District Subsidy	20,400,000	3,400,000	3,388,224	(13,776)
Other Local	499,001	27,415	20,111	(7,304)
State	261,800	0	0	0
Federal	995,117	10,609	10,609	-
Total Revenue	22,155,998	3,438,024	3,416,945	(21,079)

Expenditures

Instruction

Regular Education	8,424,958	899,136	794,107	106,029
Special Programs	2,753,660	287,584	224,116	63,448
Other Instructional Programs	108,650	0	0	0

Support Services

Guidance	454,083	34,928	35,071	(144)
Psychological Services	284,298	31,209	21,812	9,396
Social Worker	116,229	8,941	10,187	(1,248)
Library	204,171	15,705	9,797	6,919
Other Support Services	272,837	32,281	38,642	(7,361)
Legal Services	216,000	30,833	20,830	10,203
Office of CEO	301,581	35,958	31,080	4,877
Administrative	2,971,046	438,820	408,527	30,093
Pupil Health	254,029	31,207	15,204	16,003
Business	394,566	68,539	68,068	(9,527)
Debt Service	3,300,713	560,119	569,298	(19,180)
Building Services	1,529,108	236,897	174,668	62,228
Security	10,000	1,667	1,850	(184)
Technology	200,000	37,500	21,866	15,634

Noninstructional Services

Student Activities	46,670	5,300	8,547	(3,247)
Extended Day	152,548	25,425	2,770	22,655
Parent Involvement	9,510	0	0	0
Total Expenditures	21,983,535	2,767,827	2,453,230	304,697

Operating Surplus (Deficit)

	172,463	680,197	963,714	283,518
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Summary by Major Class

Salaries	9,592,792	821,055	677,173	143,882
Benefits	4,483,606	434,836	468,406	(31,571)
Professional Services	2,350,385	415,727	312,048	103,679
Building Services	4,515,782	750,047	688,702	61,345
Other Purchased Services	221,510	21,083	19,161	1,922
Supplies and Books	719,480	290,913	270,786	20,127
Equipment	120,000	20,000	16,954	1,046
	21,983,535	2,763,661	2,453,230	300,430

(4,166,671) (4,156,537)

Fiscal Year	Budget	Allocated August 2016	Actual August 2016	Variance August 2016
1	Revenues			
2				
3	School District Subsidy			
4	Regular Education	12,240,000	2,040,000	2,062,309
5	Special Education	8,160,000	1,360,000	1,323,915
6		20,400,000	3,400,000	3,386,224
7	Other Local			
8	Bank Interest		-	95
9	IDEA	334,692		-
10	Extended Day	162,548	25,425	9,509
11	Miscellaneous (paco incentive)	11,941	1,990	10,507
12	APS Breakfast funds		-	-
13		499,081	27,415	20,111
14	Commonwealth			
15	Rental & Sinking Fund Payments	224,400	-	-
16	Health Services	37,400	-	-
17		261,800	0	0
18	Federal			
19	Federal Entitlements	951,017	10,609	10,609
20	ERATE	44,100	-	-
21		995,117	10,609	10,609
22				
23	Total Revenues	22,165,888	3,438,024	3,418,946
24				(21,079)
25	Expenditures			
26				
27	Instruction			
28	Regular Education			
29	Salaries	5,404,000	415,892	321,810
30	Employee Benefits	2,280,968	201,777	233,612
31	Professional Services	200,000	33,333	2,078
32	Other Purchased Services	5,000	833	989
33	Supplies	140,000	140,000	142,552
34	Books and Software	225,000	75,000	73,134
35	Furniture	50,000	12,500	17,949
36	Computers	120,000	20,000	1,005
37		8,424,968	899,136	784,107
38	Special Programs			
39	Salaries	1,439,547	110,734	68,984
40	Employee Benefits	717,113	65,163	63,798
41	APS	140,000	46,667	42,148
42	ESY	70,000	17,500	23,008
43	Professional Services (1 on 1)	120,000	20,000	2,351
44	Transportation Charge Back	52,000.00	-	-
45	Speech & OT	195,000	32,500	23,345
46	Supplies and Books	20,000	5,000	10,486
47		2,763,660	287,564	224,116
48	Tutoring			
49	Salaries	100,000	-	-
50	Employee Benefits	8,650	-	-
51	Supplies	-	-	-
52		108,650	0	0
53				
54	Total Instruction	11,287,268	1,186,700	1,018,223
55				109,477
56	Support Services			
57	Counseling			
58	Salaries	295,000	20,385	19,835
59	Employee Benefits	199,083	14,543	15,238
60		494,083	34,928	35,071
61	Psychological Services			
62	Salaries	109,000	10,481	15,431
63	Employee Benefits	67,448	4,419	4,588
64	Professional Services	97,850	16,308	1,785
65		284,298	31,208	21,812
66	Social Worker			
67	Salaries	73,000	5,615	5,611
68	Employee Benefits	43,229	3,325	4,676
69		116,229	8,941	10,187
70	Library			
71	Salaries	135,800	10,449	5,245
72	Employee Benefits	68,371	5,259	4,542
73	Books	-	-	-
74		204,171	15,705	9,787
75				5,919

	Fiscal Year	Budget	Allocated August 2016	Actual August 2016	Variance August 2016
88	Other Support				
87	Salaries	208,000	24,800	30,932	(8,132)
88	Employee Benefits	64,837	7,481	8,710	(1,229)
89		272,837	32,281	39,642	(7,361)
90	Legal Services				
91	Audit Services	31,000	-	-	-
92	Legal Services	185,000	30,833	20,830	10,203
93		216,000	30,833	20,830	10,203
94	Office of the CEO				
95	Salaries	198,290	23,842	23,823	19
96	Employee Benefits	103,291	12,316	7,467	4,858
97		301,581	36,958	31,080	4,877
98	Administrative				
99	Salaries	1,179,205	140,598	129,294	11,304
100	Employee Benefits	675,326	100,520	100,073	447
101	American Paradigm Schools	996,516	166,086	151,795	14,291
102	Other Purchased Services				
103	Postage	10,000	1,667	339	1,328
104	Telephone	18,000	3,000	3,000	(0)
105	Advertising	6,000	-	-	-
106	Travel	7,500	1,280	655	595
107	Other	25,000	4,167	2,220	1,947
108	Graduation	3,500	-	-	-
109	Supplies	25,000	16,167	15,007	159
110	Software MMS	25,000	4,167	4,146	22
111	Furniture & Equipment				
112		2,971,046	436,829	406,527	30,093
113	Pupil Health				
114	Salaries	73,000	5,616	5,589	26
115	Employee Benefits	51,029	3,925	6,074	(2,149)
116	Professional Services (both sites)	116,000	19,187	1,838	17,329
117	Supplies	15,000	2,500	1,703	797
118		264,029	31,207	15,204	16,003
119	Business				
120	Salaries	66,750	7,959	10,695	(2,736)
121	Employee Benefits	43,338	5,167	7,217	(2,050)
122	Printing	50,000	8,333	10,888	(2,555)
123	Business Services	194,480	32,413	35,270	(2,857)
124	Software Hosting and Amortization	24,000	-	-	-
125	Payroll Services	16,000	2,667	1,995	871
126		394,566	56,539	66,066	(9,527)
127	Operation & Maintenance				
128	Salaries	212,000	25,277	37,764	(12,487)
129	Employee Benefits	112,037	13,358	19,351	(5,993)
130	Property Services				
131	Insurance	85,000	21,250	32,736	(11,486)
132	Utilities	356,300	59,383	36,060	23,323
133	Admin Fee	75,000	12,800		12,500
134	2014 bonds for K-12	3,300,713	550,119	589,298	(19,180)
135	Trash	80,168	13,361	2,283	11,078
136	Custodial/Daytime Porters	366,989	61,166	28,900	32,265
137	Maintenance and Repairs	133,613	22,269	9,531	12,738
138	Renovations Bustleton	-	-	-	-
139	Depreciation	68,000	-	-	-
140	Supplies	50,000	8,333	8,043	290
141	Depreciation	-	-	-	-
142		4,829,819	787,016	743,967	43,049
143	Security				
144	Security Services	10,000	1,687	1,850	(164)
145		10,000	1,687	1,850	(164)

Fiscal Year	Budget	Allocated August 2016	Actual August 2016	Variance August 2016
146				
147	Central Information Technology			
148	Professional Services	160,000	25,000	5,000
149	Internet Services	45,000	7,500	11,079
150	Supplies	5,000	5,000	4,888
151		200,000	37,500	21,866
152				
153	Total Support Services	10,480,839	1,640,403	1,423,690
154				
155	Non Instructional Activities			
156				
157	Salaries	19,200	1,477	411
158	Employee Benefits	6,370	490	163
159	Supplies	20,000	3,333	7,983
160		45,570	5,300	8,547
161	Extended Day			
162	Salaries	110,000	18,333	1,950
163	Employee Benefits	42,648	7,091	820
164	Supplies	-	-	-
165		162,648	25,425	2,770
166				
167	Parent Involvement			
168	Professional Services	9,510	-	-
169		9,510	0	0
170				
171	Non Instructional Activities	207,828	30,726	11,317
172				
173	Total Expenditures	21,983,636	2,767,827	2,453,230
174				
175				
176	Excess of Revenue over Expenditures	172,263	1,600,197	863,713