

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
Dec 2016

2016-17
Actual
Dec 2016

2016-17
Variance
Dec 2016

Summary by Function

Revenues

School District Subsidy	20,570,000	10,827,833	10,808,373	180,639
Other Local	499,081	88,216	288,813	200,698
State	281,800	0	0	0
Federal	995,117	532,833	532,833	-
Total Revenue	22,325,998	11,240,881	11,629,919	361,238

Expenditures

Instruction

Regular Education	8,382,486	3,901,174	3,853,061	240,113
Special Programs	2,763,660	1,487,095	1,278,589	188,497
Other Instructional Programs	108,650	26,881	24,483	2,218

Support Services

Guidance	454,083	192,104	185,674	6,430
Psychological Services	284,289	103,037	88,228	14,811
Social Worker	116,229	48,174	40,971	(797)
Library	204,171	88,380	52,881	33,519
Other Support Services	272,837	128,974	82,286	44,680
Legal Services	216,000	108,000	95,142	12,858
Office of CEO	301,681	140,351	116,593	24,758
Administrative	3,289,918	1,666,738	1,855,408	10,332
Pupil Health	254,029	117,474	105,319	12,155
Business	394,568	197,067	206,498	(9,429)
Debt Service	3,300,713	1,708,708	1,708,708	0
Building Services	1,528,106	703,709	544,093	159,616
Security	10,000	6,000	5,379	(379)
Technology	200,000	58,260	61,819	(5,569)

NonInstructional Services

Student Activities	45,670	38,385	40,272	(1,887)
Extended Day	182,548	87,812	95,825	(27,812)
Parent Involvement	9,610	10,970	10,970	0
Total Expenditures	22,216,935	10,972,083	10,259,981	712,123

Operating Surplus (Deficit)

	108,083	276,598	1,369,938	1,093,361
--	----------------	----------------	------------------	------------------

Summary by Major Class

Salaries	9,592,782	4,139,809	3,922,863	213,756
Benefits	4,813,006	2,283,112	1,998,487	284,625
Professional Services	2,350,365	1,489,817	1,433,662	56,055
Building Services	4,616,782	2,268,616	2,089,892	186,624
Other Purchased Services	221,610	181,220	184,482	(3,262)
Supplies and Books	881,480	593,660	591,049	2,611
Equipment	45,000	51,260	49,537	1,713
	22,216,935	10,972,083	10,259,981	712,123

Fiscal Year		Budget	Allocated Dec 2016	Actual Dec 2016	Variance Dec 2016
1	Revenues				
2					
3	School District Subsidy				
4	Regular Education	12,240,000	6,324,000	6,433,047	109,047
5	Special Education	8,330,000	4,303,833	4,376,325	71,492
6		20,570,000	10,627,833	10,809,373	181,539
7	Other Local				
8	Bank Interest		-	391	391
9	IDEA	334,692			
10	Extended Day	162,648	76,274	86,994	9,720
11	Miscellaneous (RTL)	11,941	11,941	102,628	90,688
12	National Convention Grant			100,000	100,000
13		499,081	88,216	288,913	209,898
14	Commonwealth				
15	Rental & Sinking Fund Payments	224,400	-	-	-
16	Health Services	37,400	-	-	-
17		261,800	-	-	-
18	Federal				
19	Federal Enrollments	951,017	532,633	532,633	-
20	ERATE	44,100	-	-	-
21		995,117	532,633	532,633	-
22					
23	Total Revenues	22,326,988	11,248,661	11,628,919	381,238
24					
25	Expenditures				
26					
27					
28	Instruction				
29	Regular Education				
30	Salaries	5,314,000	2,248,231	2,063,033	165,188
31	Employee Benefits	2,221,488	1,110,743	1,066,496	44,247
32	Professional Services	200,000	100,000	72,100	27,900
33	Other Purchased Services	5,000	2,600	1,347	1,163
34	Supplies - General	140,000	112,000	108,059	3,941
35	Supplies - Art	42,000	26,200	23,771	1,429
36	Supplies - Music	120,000	120,000	141,262	(21,262)
37	Books and Software	226,000	131,250	107,467	23,793
38	Furniture	50,000	17,500	17,949	(449)
39	Computers	46,000	33,750	31,588	2,162
40		8,362,488	3,601,174	3,663,081	248,113
41	Special Programs				
42	Salaries	1,439,547	609,039	634,168	74,671
43	Employee Benefits	717,113	358,668	268,009	100,648
44	APSI/ESY	210,000	210,000	204,990	6,010
45					
46	Professional Services (1 on 1)	120,000	150,000	136,953	13,047
47	Transportation charges	52,000	52,000	60,233	1,767
48	Speech & OT	195,000	67,500	76,625	(9,025)
49	Supplies and Books	20,000	20,000	17,721	2,279
50		2,753,680	1,487,085	1,276,589	188,497
51	Tutoring				
52	Salaries	100,000	23,077	20,950	2,127
53	Employee Benefits	8,660	3,604	3,513	91
54	Supplies				
55		108,660	26,681	24,463	2,218
56					
57	Total Instruction	11,224,798	5,384,950	4,958,122	438,828
58					
59	Support Services				
60	Counseling				
61	Salaries	265,000	112,116	118,697	(6,581)
62	Employee Benefits	189,063	79,988	86,977	13,011
63		454,063	192,104	185,674	6,430
64	Psychological Services				
65	Salaries	109,000	49,115	49,508	(3,393)
66	Employee Benefits	57,448	24,305	13,837	10,468
67	Professional Services	97,850	32,617	24,661	7,736
68		264,298	103,037	88,226	14,811
69	Social Worker				
70	Salaries	73,000	30,885	31,140	(255)
71	Employee Benefits	43,229	18,299	18,831	(642)
72		116,229	49,174	49,971	(797)
73	Library				
74	Salaries	135,800	57,454	33,050	24,404
75	Employee Benefits	68,371	28,928	19,810	9,118
76	Books				
77		204,171	86,382	52,861	33,519

	Fiscal Year	Budget	Allocated Dec 2018	Actual Dec 2018	Variance Dec 2018
88	Other Support				
89	Salaries	208,000	98,800	63,895	32,935
90	Employee Benefits	64,937	30,174	18,420	11,754
91		272,937	128,974	82,285	44,890
92	Legal Services				
93	Audit Services	31,000	15,600	15,295	205
94	Legal Services	185,000	92,600	79,847	12,653
95		216,000	108,000	95,142	12,858
96	Office of the CEO				
97	Salaries	198,280	92,281	92,798	(517)
98	Employee Benefits	103,291	48,070	22,786	26,275
99		301,571	140,351	115,593	24,758
100	Administrative				
101	Salaries	1,289,205	690,668	618,855	(28,180)
102	Employee Benefits	884,188	442,099	395,004	57,096
103	American Paradigm Schools	996,516	724,000	724,000	-
104	Other Purchased Services	-	-	-	-
105	Postage	10,000	5,000	6,293	(1,293)
106	Telephone	18,000	9,000	7,444	1,566
107	Advertising	6,000	3,000	777	2,223
108	Travel	7,600	7,600	5,783	1,737
109	Other	26,000	26,000	29,384	(4,384)
110	Graduation	3,600	-	-	-
111	Supplies	26,000	26,000	43,433	(18,433)
112	Software MMS	26,000	34,470	34,470	-
113	Furniture & Equipment	-	-	-	-
114		3,269,918	1,866,738	1,855,406	10,332
115	Pupil Health				
116	Salaries	73,000	30,885	31,035	(150)
117	Employee Benefits	51,029	21,689	23,218	(1,829)
118	Professional Services (both sites)	115,000	67,600	42,648	14,854
119	Supplies	16,000	7,600	8,419	(919)
120		284,029	117,474	106,319	12,155
121	Business				
122	Salaries	66,750	34,659	45,827	(11,169)
123	Employee Benefits	43,336	20,188	23,593	(3,425)
124	Printing	50,000	25,000	39,604	(14,604)
125	Business Services	194,480	97,240	81,737	15,503
126	Software Hosting and Amortization	24,000	12,000	8,340	3,660
127	Payroll Services	16,000	8,000	7,394	666
128		394,566	197,087	206,488	(8,429)
129	Operation & Maintenance				
130	Salaries	212,000	98,662	103,100	(4,438)
131	Employee Benefits	112,037	62,140	65,089	(2,949)
132	Property Services				
133	Insurance	85,000	69,373	69,373	-
134	Utilities	356,300	178,160	134,626	43,024
135	Admin Fee	75,000	-	-	-
136	2014 bonds for K-12	3,300,713	1,708,708	1,708,708	-
137	Trash	80,168	40,084	10,380	29,704
138	Custodial/Daytime Porters	368,909	183,495	115,600	87,895
139	Maintenance and Repairs	133,613	68,808	34,173	32,633
140	Renovations Buskellon	-	-	-	-
141	Depreciation	68,000	-	-	-
142	Supplies	60,000	25,000	31,863	(8,853)
143	Depreciation	-	-	-	-
144		4,829,819	2,412,417	2,262,802	169,616
145	Security				
146	Security Services	10,000	5,000	5,379	(379)
147		10,000	5,000	5,379	(379)

Fiscal Year	Budget	Allocated Dec 2016	Actual Dec 2016	Variance Dec 2016
148				
149	Central Information Technology			
150	Professional Services	150,000	25,000	16,719
151	Internet Services	45,000	28,260	36,557
152	Supplies	5,000	5,000	8,543
153		200,000	58,260	61,819
154				
155	Total Support Services	10,787,811	5,459,885	5,158,971
156				302,894
157	Non Instructional Activities			
158				
159	Salaries	19,200	19,200	18,634
160	Employee Benefits	6,370	3,185	4,459
161	Supplies	20,000	16,000	18,178
162		45,570	38,385	40,272
163	Before and After Care			
164	Salaries	110,000	46,538	77,189
165	Employee Benefits	42,648	21,274	18,438
166	Supplies	-	-	-
167		162,648	67,812	95,628
168				(27,812)
169	Parent Involvement			
170	Professional Services	9,510	10,970	10,970
171		9,510	10,970	10,970
172				0
173	Non Instructional Activities	207,828	117,167	148,867
174				(20,888)
175	Total Expenditures	22,218,936	10,972,083	10,259,961
176				712,123
177				
178	Excess of Revenue over Expenditures	109,093	2,274,989	1,395,956
				1,093,961