

First Philadelphia Preparatory Charter School

Statement of Revenues and Expenditures

Reg Ed/Spec Ed Enrollment	Adopted Budget	2018-19	2018-19	2018-19
Budgeted Enrollment Organization	1880			
Fiscal Year	(1,510 Regular 370 Special)	Allocated August 2018	Actual August 2018	Variance August 2018

Summary by Function

Revenues

School District Subsidy	22,601,286	3,766,881	4,028,924	262,043
Other Local	520,229	19,755	19,012.08	(743)
State	263,200	-	-	-
Federal	1,904,843	-	-	-
Total Revenue	25,289,558	3,786,636	4,047,937	261,300

Expenditures

Instruction

Regular Education	8,788,604	1,089,608	985,290	104,318
Special Programs	4,194,383	349,055	239,493	109,562
Other Instructional Programs	108,650	8,358	9,159	(801)

Support Services

Guidance	607,687	59,207	38,729	20,477
Psychological Services	226,532	24,890	22,657	2,032
Social Worker	113,012	11,186	1,644	9,542
Library	224,388	22,453	14,558	7,895
Other Support Services	264,788	25,138	42,217	(17,080)
Legal Services	216,000	16,708	13,592	3,117
Office of CEO	319,294	51,545	49,580	1,988
Administrative	4,006,768	619,410	627,695	(8,286)
Pupil Health	374,744	28,811	16,592	12,219
Business	455,246	89,360	84,349	5,011
Debt Service	3,556,625	592,771	569,671	23,100
Building Services	1,419,765	178,679	190,736	(12,057)
Security	10,000	833	631	202
Technology	200,000	37,500	49,722	(12,222)

Noninstructional Services

Student Activities	32,784	12,000	11,913	87
Extended Day	156,288	7,814	7,060	754
Parent Involvement	14,000	-	-	-
Total Expenditures	25,289,558	3,225,125	2,975,268	249,856

Estimated Excess of Revenue over Expenditures 6/30/2018

	-	561,512	1,072,668	511,156
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Summary by Major Class

Salaries	10,877,884	946,597	881,642	64,955
Benefits	4,847,679	753,095	586,003	167,092
Professional Services	3,519,370	373,354	401,844	(28,490)
Building Services	4,790,125	761,896	726,166	35,729
Other Purchased Services	470,500	49,583	54,778	(5,193)
Supplies and Books and Software	687,000	306,300	293,798	12,502
Equipment	97,000	34,300	31,039	3,261
Total	25,289,558	3,225,125	2,975,268	249,856

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2018-19	2018-19	2018-19	2018-19
	Budgeted Enrollment Organization	1880	1880			
Opening Fund Balance - Undesignated						
1	Revenues					
2						
3	School District Subsidy					
4	Regular Education	12,762,913	2,127,152	2,261,171	134,019	
5	Special Education	9,838,373	1,639,729	1,767,753	128,025	
6		<u>22,601,286</u>	<u>3,766,881</u>	<u>4,028,924</u>	<u>262,043</u>	
7	Other Local					
9	IDEA	352,000	-	-	-	
10	Extended Day	156,288	7,814	7,722	(92)	
11	Miscellaneous	11,941	11,941	11,290	(651)	
12		<u>520,229</u>	<u>19,755</u>	<u>19,012</u>	<u>(743)</u>	
13	Commonwealth					
14	Rental & Sinking Fund Payments	225,600	-	-	-	
15	Health Services	37,600	-	-	-	
16		<u>263,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	
17	Federal					
18	Federal Entitlements	1,781,000	-	-	-	
19	Ready to Learn	79,743	-	-	-	
20	ERATE	44,100	-	-	-	
21		<u>1,904,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	
22						
23	Total Revenues	<u>25,289,558</u>	<u>3,786,636</u>	<u>4,047,937</u>	<u>261,300</u>	
24						
25	Expenditures					
26						
27						
28	Instruction					
29	Regular Education					
30	Salaries	5,936,080	462,006	391,874	70,133	
31	Employee Benefits	1,943,524	320,502	299,143	21,359	
32	Professional Services	300,000	15,000	16,640	(1,640)	
33	Other Purchased Services	5,000	-	-	-	
34	Supplies - General	232,000	92,800	86,878	5,922	
35	Books and Software	275,000	165,000	159,717	5,283	
36	Furniture	52,000	20,800	19,086	1,714	
37	Computers	45,000	13,500	11,954	1,547	
38		<u>8,788,604</u>	<u>1,089,608</u>	<u>985,290</u>	<u>104,318</u>	
39	Special Programs					
40	Salaries	1,826,740	140,518	110,955	29,564	
41	Employee Benefits	957,643	119,703	58,382	61,322	
42	APS/ESY	550,000	45,833	31,851	13,983	
43	Professional Services (1 on 1)	300,000	-	-	-	
44	Transportation - Point to Point	300,000	30,000	24,571	5,429	
45	Speech & OT	195,000	-	-	-	
46	Supplies and Books	65,000	13,000	13,735	(735)	
47		<u>4,194,383</u>	<u>349,055</u>	<u>239,493</u>	<u>109,562</u>	
48	Tutoring					
49	Salaries	100,000	7,692	7,593	99	
50	Employee Benefits	8,650	665	1,566	(901)	
52		<u>108,650</u>	<u>8,358</u>	<u>9,159</u>	<u>(801)</u>	
53						
54	Total Instruction	<u>13,091,637</u>	<u>1,447,021</u>	<u>1,233,942.10</u>	<u>213,079</u>	
55						
56	Support Services					
57	Counseling					
58	Salaries	374,500	28,808	25,755	3,052	
59	Employee Benefits	233,187	30,399	12,974	17,425	
60		<u>607,687</u>	<u>59,207</u>	<u>38,729</u>	<u>20,477</u>	
61	Psychological Services					
62	Salaries	90,000	13,848	12,954	892	
63	Employee Benefits	38,882	5,951	5,404	547	
64	Professional Services	97,850	4,893	4,300	593	
65		<u>226,532</u>	<u>24,690</u>	<u>22,657</u>	<u>2,032</u>	

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2018-19	2018-19	2018-19	2018-19
	Budgeted Enrollment Organization	1880				
66	Social Worker					
67	Salaries	69,000	5,308	-		5,308
68	Employee Benefits	44,012	5,878	1,644		4,234
69		113,012	11,186	1,644		9,542
70	Library					
71	Salaries	136,800	10,446	6,657		3,789
72	Employee Benefits	88,588	12,007	7,901		4,106
73		224,388	22,453	14,558		7,895
84	Other Support					
85	Salaries	183,500	16,808	30,619		(13,811)
86	Employee Benefits	81,288	8,330	11,599		(3,269)
87		264,788	25,138	42,217		(17,080)
88	Legal Services					
89	Audit Services	31,000	1,292	276		1,016
90	Legal Services	185,000	15,417	13,318		2,101
91		216,000	16,708	13,592		3,117
92	Office of the CEO					
93	Salaries	205,990	31,691	41,903		(10,212)
94	Employee Benefits	113,304	19,854	7,656		12,198
95		319,294	51,545	49,560		1,986
96	Administrative					
97	Salaries	1,432,874	172,634	184,318		(11,684)
98	Employee Benefits	1,037,394	192,369	146,822		45,736
99	American Paradigm Schools	1,400,000	233,333	282,025		(48,691)
100	Other Purchased Services					
101	Postage	10,000	1,867	903		764
102	Telephone	18,000	3,000	2,369		631
103	Advertising	6,000	1,000	774		226
104	Travel	7,500	1,250	176		1,074
105	Other	10,000	1,867	300		1,367
106	Graduation	10,000	-	-		-
107	Supplies	50,000	10,000	8,491		1,509
108	Software MMS	25,000	2,500	1,716		784
110		4,006,788	619,410	627,695		(8,286)
111	Pupil Health					
112	Salaries	140,190	10,784	7,794		2,990
113	Employee Benefits	104,554	12,027	3,437		8,590
114	Professional Services (both sites)	115,000	-	-		-
115	Supplies	15,000	6,000	5,361		639
116		374,744	28,811	16,592		12,219
117	Business					
118	Salaries	91,610	14,094	14,588		(475)
119	Employee Benefits	73,116	11,679	7,687		3,993
120	Printing	60,000	27,500	26,709		791
121	Business Services	195,520	32,587	26,785		5,802
122	Software Hosting and Amortization	24,000	-	-		-
123	Payroll Services	21,000	3,500	8,600		(5,100)
124		455,246	89,380	84,349		5,011
125	Operation & Maintenance					
126	Salaries	172,000	26,462	41,163		(14,691)
127	Employee Benefits	74,285	11,425	20,428		(9,002)
128	Property Services					
129	Insurance	112,000	37,333	35,099		2,234
130	Utilities	341,500	28,458	20,895		7,563
131	2014 bonds for K-12	3,556,625	592,771	589,671		23,100
132	Trash	35,000	5,833	647		5,186
133	Custodial/Daytime Porters	360,000	30,000	31,042		(1,042)
134	Maintenance and Repairs	130,000	21,667	25,073		(3,406)
136	Depreciation	145,000	-	-		-
137	Supplies	50,000	17,500	16,399		1,101
139		4,976,390	771,449	780,407		11,043
140	Security					
141	Security Services	10,000	833	631		202
142		10,000	833	631		202

	Reg Ed/Spec Ed Enrollment	Adopted Budget	2018-19	2018-19	2018-19
	Budgeted Enrollment Organization	2018-19 1880			
143					
144	Central Information Technology				
145	Professional Services	150,000	25,000	26,652	(1,652)
146	Internet Services	45,000	7,500	17,083	(9,583)
147	Supplies	5,000	5,000	5,987	(987)
148		200,000	37,500	49,722	(12,222)
149					
150	Total Support Services	11,994,649	1,758,290	1,722,353	35,936
151					
152	Non Instructional Activities				
153					
154	Other				
155	Salaries	9,000	-	-	-
156	Employee Benefits	3,184	-	-	-
157	Supplies	20,000	12,000	11,913	87
158		32,784	12,000	11,913	87
159	Extended Day				
160	Salaries	110,000	5,500	5,500	0
161	Employee Benefits	46,288	2,314	1,581	754
163		156,288	7,814	7,080	754
164					
165	Parent Involvement				
166	Professional Services	14,000	-	-	-
167		14,000	-	-	-
168					
169	Non Instructional Activities	203,072	19,814	18,973	841
170					
171	Total Expenditures	25,289,558	3,225,125	2,975,268	249,856
172					
173					
174	Estimated Excess of Revenue over Expenditures 6/30/2018		561,512	1,072,668	511,158