

**Lindley Academy Charter School at Birney  
Internal Balance Sheet  
September 2017**

ASSETS	Sept 2017
<b>Current Assets</b>	
Checking/Savings	
Cash	583,489
Due from Food Service	189,739
Due from Commonwealth	8,000
Due from School District of Philadelphia	68,592
Due from Credit Card	9,486
Due from Student Activities	5,275
Other Current Assets	4,102
Prepaid Expense - Retainers	62,134
<b>Total Current Assets</b>	<u>920,816</u>
<b>Fixed Assets</b>	
Building Improvements	711,532
Furniture, Software and Computers	973,550
Accumulated Depreciation	(1,020,203)
<b>Total Fixed Assets</b>	<u>664,879</u>
<b>TOTAL ASSETS</b>	<u><u>1,585,695</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	179,310
Due to School District of Philadelphia	61,222
Due to American Paradigm	60,665
Due to Student Groups	15,026
Due to PSERS Employer Contrib.	162,040
Gain Contingencies	161,614
<b>Total Current Liabilities</b>	<u>639,876</u>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	(347,398)
Investment in Fixed Assets	664,879
Restricted for Fundraising	29,310
Net Income	599,028
<b>Total Equity</b>	<u>945,819</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,585,695</u></u>

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18 760 (660 reg, 100 special)	Allocated		
		Budget	Actual	Variance
		Adopted Budget	Sep-17	Sep-17
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	7,750,500	1,937,625	1,902,166	(35,459)
Other Local	68,750	5,000	15,274	10,274
State	10,000	-	-	-
Federal	590,647	118,129	-	(118,129)
<b>Total Revenue</b>	<b>8,419,897</b>	<b>2,060,754</b>	<b>1,917,440</b>	<b>(143,314)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	3,424,174	531,944	473,060	58,884
Special Programs	1,259,262	149,839	141,190	8,649
Other Instructional Programs	74,142	41,217	27,563	13,654
<b>Support Services</b>				
Guidance	66,822	8,414	6,565	1,849
Psychological Services	217,606	21,133	10,392	10,741
Social Worker	73,361	6,445	5,782	663
Professional Development	40,000	10,000	-	10,000
Legal Services	80,000	35,000	19,804	15,196
Office of CEO	270,437	57,821	59,654	(1,833)
Administrative	1,411,492	291,134	279,128	12,005
Pupil Health	65,000	11,260	9,874	1,376
Business	230,144	55,511	63,579	(8,068)
Building Services	945,013	272,502	203,900	68,602
Technology	80,589	20,147	10,026	10,122
<b>Noninstructional Services</b>				
Student Activities	68,464	17,116	7,896	9,219
Parent Involvement	5,866	1,467	-	1,467
<b>Total Expenditures</b>	<b>8,332,371</b>	<b>1,530,939</b>	<b>1,318,413</b>	<b>212,527</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/2017</b>	<b>87,526</b>	<b>529,815</b>	<b>599,028</b>	<b>69,212</b>
<b>Summary by Major Class</b>				
Salaries	3,636,338	370,319	346,088	24,231
Benefits	1,516,052	236,175	201,668	34,507
Professional Services	1,538,000	329,700	287,862	41,838
Building Services	820,525	245,131	178,048	69,083
Other Purchased Services	284,369	69,092	65,594	3,497
Supplies and Books	367,089	240,522	216,622	23,900
Equipment	160,000	40,000	24,530	15,470
<b>Total</b>	<b>8,332,371</b>	<b>1,530,939</b>	<b>1,318,413</b>	<b>212,527</b>

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

Organization	Fiscal Year	Allocated		
	Budgeted Enrollment	Budget	Actual	Variance
	2017-18 760 (660 reg, 100 special)	Adopted Budget	Sep-17	Sep-17
<b>Revenues</b>				
<b>School District Subsidy</b>				
1 Regular Education	5,292,300	1,323,075	1,332,376	9,301
2 Special Education	2,458,200	614,550	569,790	(44,760)
3	7,750,500	1,937,625	1,902,166	(35,459)
<b>Other Local</b>				
5 IDEA	63,750	-	-	-
6 Contributions and Miscellaneous	5,000	5,000	15,274	10,274
7	68,750	5,000	15,274	10,274
<b>Commonwealth</b>				
9 Health Services	10,000	-	-	-
10	10,000	-	-	-
<b>Federal</b>				
11 Federal Entitlements	590,647	118,129	-	(118,129)
12	590,647	118,129	-	(118,129)
13				
14				
15 <b>Total Revenues</b>	<b>8,419,697</b>	<b>2,060,754</b>	<b>1,917,440</b>	<b>(143,314)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular Education</b>				
20 Salaries	2,111,926	166,360	155,640	10,710
21 Employee Benefits	761,749	116,969	101,775	15,195
22 Other Purchased Services	135,000	13,500	14,911	(1,411)
23 Supplies	80,500	20,125	476	19,649
24 Books and Software	175,000	175,000	175,728	(728)
25 Furniture & Equipment	50,000	12,500	-	12,500
26 Computers	110,000	27,500	24,530	2,970
27	3,424,174	531,944	473,060	58,884
<b>Special Programs</b>				
28 Salaries	428,248	32,942	33,581	(638)
29 Employee Benefits	243,014	26,697	26,321	2,376
30 Professional Services	588,000	88,200	81,289	6,911
31	1,259,262	149,839	141,190	8,649
<b>Other Instructional Programs</b>				
32 Salaries	58,165	30,085	22,115	7,970
33 Employee Benefits	15,977	11,132	5,448	5,684
34	74,142	41,217	27,563	13,654
35				
36				
37 <b>Total Instruction</b>	<b>4,757,579</b>	<b>723,000</b>	<b>641,813</b>	<b>81,187</b>
<b>Support Services</b>				
38 Counseling				
39 Salaries	55,000	4,231	4,419	(188)
40				
41				
42				

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment		2017-18 750 (650 reg, 100 special)	Allocated		
Organization		Adopted Budget	Budget	Actual	Variance
			Sep-17	Sep-17	Sep-17
43	Employee Benefits	31,822	4,183	2,146	2,037
44		86,822	8,414	6,565	1,849
45	Psychological and Intervention Services				
46	Salaries	112,000	8,615	4,731	3,885
47	Employee Benefits	65,606	8,617	4,161	4,357
48	Professional Services	40,000	4,000	1,500	2,500
49		217,606	21,133	10,392	10,741
50	Social Worker				
51	Salaries	60,000	4,615	5,091	(476)
52	Employee Benefits	13,361	1,829	691	1,139
53		73,361	6,445	5,782	663
54	Professional Development				
55	Professional Services	35,000	8,750	-	8,750
56	Conferences	6,000	1,250	-	1,250
57		40,000	10,000	-	10,000
58	Legal and Auditing Services				
59	Audit Services	20,000	20,000	19,804	198
60	Legal Services	60,000	15,000	-	15,000
61		80,000	35,000	19,804	15,196
62	Office of the CEO				
63	Salaries	180,000	38,077	38,683	(606)
64	Employee Benefits	90,437	19,744	20,972	(1,227)
65		270,437	67,821	59,654	(1,833)
66	Administration				
67	Salaries	439,000	42,519	46,169	(3,649)
68	Employee Benefits	241,492	32,614	28,610	4,005
69	American Paradigm Schools	586,000	146,250	146,205	45
70	Other Professional Services	30,000	7,500	-	7,500
71	Other Purchased Services				
72	Postage	6,600	1,375	1,601	(226)
73	Telephone	5,500	1,375	436	939
74	Other	35,000	24,500	23,168	1,332
75	Supplies	45,000	11,260	9,387	1,863
76	Software	25,000	23,750	23,553	197
77		1,411,492	291,134	279,126	12,008
78	Pupil Health				
79	Professional Services	50,000	7,600	7,124	376
80	Supplies	15,000	3,750	2,750	1,000
81		65,000	11,250	9,874	1,376
82	Business				
83	Salaries	48,000	10,154	8,779	1,375
84	Employee Benefits	4,644	982	2,679	(1,697)
85	Business Services	100,000	25,000	31,640	(6,640)
86	Printing	40,000	10,000	9,979	21
87	Software Hosting and Amortization	30,000	7,500	8,323	(823)
88	Payroll Services	7,500	1,875	2,179	(304)
89		230,144	55,511	63,579	(8,068)
90	Operations & Maintenance				

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18 750 (850 reg, 100 special)	Allocated		
		Budget	Actual	Variance
	Adopted Budget	Sep-17	Sep-17	Sep-17
91 Salaries	95,000	20,481	21,366	(886)
92 Employee Benefits	29,488	6,889	6,488	404
93 Property Services				
94 Insurance	85,000	21,250	3,841	17,409
95 Rent	260,525	65,131	41,751	23,380
96 Trash	15,000	3,750	-	3,750
97 Custodial	150,000	37,500	32,666	4,834
98 Renovations	200,000	90,000	87,827	2,173
99 Supplies	110,000	27,500	9,963	17,537
100	<u>945,013</u>	<u>272,502</u>	<u>203,900</u>	<u>68,602</u>
101 Central Information Technology				
102 Professional Services	30,000	7,500	300	7,200
103 Internet Services	25,000	6,250	4,998	1,252
104 Supplies and Computers	26,589	6,397	4,728	1,669
105	<u>80,589</u>	<u>20,147</u>	<u>10,026</u>	<u>10,122</u>
106				
107 Total Support Services	<u>3,500,463</u>	<u>789,366</u>	<u>668,703</u>	<u>120,664</u>
108				
109 Non Instructional Activities				
110 Student Activities				
111 Stipends	49,000	12,250	5,515	6,735
112 Employee Benefits	18,464	4,616	2,381	2,234
113 Uniforms and Supplies	1,000	250	-	250
114	<u>68,464</u>	<u>17,116</u>	<u>7,896</u>	<u>9,219</u>
115				
116 Parent Involvement				
116 Professional Services	5,866	1,467	-	1,467
117	<u>5,866</u>	<u>1,467</u>	<u>-</u>	<u>1,467</u>
118				
119 Total Non Instructional Activities	<u>74,330</u>	<u>18,682</u>	<u>7,896</u>	<u>10,686</u>
120				
121 Total Expenditures	<u>8,332,371</u>	<u>1,530,939</u>	<u>1,318,413</u>	<u>212,527</u>
122				
123 Excess of Revenue over Expenditures 6/30/18	<u>87,526</u>	<u>629,816</u>	<u>599,028</u>	<u>68,212</u>

**Lindley Academy Charter School at Birney  
Internal Balance Sheet  
October 2017**

<b>ASSETS</b>	<b>Oct 2017</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	622,099
Due from Food Service	252,844
Due from Commonwealth	8,000
Due from School District of Philadelphia	68,592
Due from Credit Card	14,105
Due from Student Activities	5,275
Other Current Assets	5,098
Prepaid Expense - Retainers	52,134
<b>Total Current Assets</b>	<b>1,028,146</b>
<b>Fixed Assets</b>	
Building Improvements	711,532
Furniture, Software and Computers	973,550
Accumulated Depreciation	(1,020,203)
<b>Total Fixed Assets</b>	<b>664,879</b>
<b>TOTAL ASSETS</b>	<b>1,693,025</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	71,817
Due to School District of Philadelphia	61,222
Due to American Paradigm	62,084
Due to Student Groups	9,312
Due to PSERS Employer Contrib.	184,598
Gain Contingencies	161,614
<b>Total Current Liabilities</b>	<b>550,647</b>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	152,603
Investment In Fixed Assets	664,879
Restricted for Fundraising	29,310
Net Income	295,587
<b>Total Equity</b>	<b>1,142,378</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,693,025</b>

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18 750 (650 reg, 100 special)	Allocated		
		Budget	Actual	Variance
		Adopted Budget	Oct-17	Oct-17
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	7,750,500	2,583,500	2,536,221	(47,279)
Other Local	68,750	5,000	137,542	132,542
State	10,000	-	-	-
Federal	590,647	157,506	93,813	(63,693)
<b>Total Revenue</b>	<b>8,419,697</b>	<b>2,746,006</b>	<b>2,767,576</b>	<b>21,570</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	3,424,174	746,149	707,395	38,754
Special Programs	1,259,282	275,345	264,856	10,489
Other Instructional Programs	74,142	41,217	27,583	13,634
<b>Support Services</b>				
Guidance	86,822	15,167	11,935	3,222
Psychological Services	217,606	38,923	20,273	18,651
Social Worker	73,361	12,117	11,520	597
Professional Development	40,000	-	-	-
Legal Services	80,000	54,329	57,802	(3,473)
Office of CEO	270,437	76,726	79,837	(1,110)
Administrative	1,411,492	391,030	375,588	15,442
Pupil Health	65,000	18,000	15,802	2,198
Business	230,144	82,684	79,983	2,911
Building Services	945,013	319,294	290,517	28,777
Technology	80,589	26,863	14,176	12,687
<b>NonInstructional Services</b>				
Student Activities	68,464	22,488	14,742	7,746
Parent Involvement	5,866	-	-	-
<b>Total Expenditures</b>	<b>8,332,371</b>	<b>2,122,533</b>	<b>1,971,989</b>	<b>150,543</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/2017</b>	<b>87,526</b>	<b>623,473</b>	<b>795,587</b>	<b>172,114</b>
<b>Summary by Major Class</b>				
Salaries	3,836,338	646,086	611,306	34,779
Benefits	1,516,052	355,242	305,051	49,191
Professional Services	1,538,000	485,698	469,794	15,901
Building Services	820,525	282,175	251,819	30,357
Other Purchased Services	294,366	89,333	82,947	6,386
Supplies and Books	367,089	227,335	225,542	1,793
Equipment	180,000	38,667	24,530	12,137
<b>Total</b>	<b>8,332,371</b>	<b>2,122,533</b>	<b>1,971,989</b>	<b>150,543</b>

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

	Fiscal Year Budgeted Enrollment  Organization	2017-18 760 (660 reg, 100 special)  Adopted Budget	Allocated		
			Budget	Actual	Variance
			Oct-17	Oct-17	Oct-17
<b>Revenues</b>					
<b>School District Subsidy</b>					
1	Regular Education	5,292,300	1,764,100	1,776,501	12,401
2	Special Education	2,458,200	818,400	769,720	(59,680)
3		<u>7,750,500</u>	<u>2,583,500</u>	<u>2,536,221</u>	<u>(47,279)</u>
4	<b>Other Local</b>				
5	IDEA	63,750	-	-	-
6	Contributions and Miscellaneous	5,000	5,000	28,280	23,280
7	Rental Agreement Refund	-	-	109,282	109,282
8		<u>68,750</u>	<u>5,000</u>	<u>137,542</u>	<u>132,542</u>
9	<b>Commonwealth</b>				
10	Health Services	10,000	-	-	-
11		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
12	<b>Federal</b>				
13	Federal Entitlements	590,647	157,506	93,813	(63,693)
14		<u>590,647</u>	<u>157,506</u>	<u>93,813</u>	<u>(63,693)</u>
15					
16	<b>Total Revenues</b>	<u>8,419,897</u>	<u>2,746,006</u>	<u>2,767,576</u>	<u>21,570</u>
17					
18	<b>Expenditures</b>				
19	<b>Instruction</b>				
20	<b>Regular Education</b>				
21	Salaries	2,111,928	328,950	314,180	14,770
22	Employee Benefits	761,749	177,727	185,112	12,615
23	Other Purchased Services	135,000	27,000	23,529	3,471
24	Supplies	80,600	805	502	303
25	Books and Software	175,000	175,000	179,542	(4,542)
26	Furniture & Equipment	50,000	-	-	-
27	Computers	110,000	36,667	24,530	12,137
28		<u>3,424,174</u>	<u>746,149</u>	<u>707,395</u>	<u>38,754</u>
29	<b>Special Programs</b>				
30	Salaries	428,248	65,884	87,161	(1,277)
31	Employee Benefits	243,014	47,761	40,693	7,068
32	Professional Services	588,000	161,700	157,002	4,698
33		<u>1,259,262</u>	<u>275,345</u>	<u>264,856</u>	<u>10,489</u>
34	<b>Other Instructional Programs</b>				
35	Salaries	58,165	30,085	22,115	7,970
36	Employee Benefits	15,977	11,132	5,448	5,684
37		<u>74,142</u>	<u>41,217</u>	<u>27,563</u>	<u>13,654</u>
38					
39	<b>Total Instruction</b>	<u>4,757,579</u>	<u>1,062,711</u>	<u>999,814</u>	<u>62,897</u>
40					
41	<b>Support Services</b>				
42	Counseling				
43	Salaries	65,000	8,462	8,837	(376)



Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year	Budgeted Enrollment	2017-18 750 (650 reg, 100 special)	Allocated		
			Budget	Actual	Variance
Organization		Adopted Budget	Oct-17	Oct-17	Oct-17
44	Employee Benefits	31,822	6,895	3,098	3,597
45		88,822	15,157	11,935	3,222
46	Psychological and Intervention Services				
47	Salaries	112,000	17,231	9,462	7,769
48	Employee Benefits	85,608	13,893	5,811	7,882
49	Professional Services	40,000	8,000	5,000	3,000
50		217,608	39,923	20,273	18,651
51	Social Worker				
52	Salaries	60,000	9,231	10,182	(951)
53	Employee Benefits	13,361	2,887	1,339	1,548
54		73,361	12,117	11,520	597
55	Professional Development				
56	Professional Services	35,000	-	-	-
57	Conferences	5,000	-	-	-
58		40,000	-	-	-
59	Legal and Auditing Services				
60	Audit Services	20,000	20,000	23,473	(3,473)
61	Legal Services	60,000	34,329	34,329	-
62		80,000	54,329	57,802	(3,473)
63	Office of the CEO				
64	Salaries	180,000	51,923	52,921	(998)
65	Employee Benefits	90,437	28,803	26,915	(112)
66		270,437	78,726	79,837	(1,110)
67	Administration				
68	Salaries	438,000	76,288	74,482	1,807
69	Employee Benefits	241,492	51,575	40,720	10,855
70	American Paradigm Schools	585,000	185,000	184,940	60
71	Other Professional Services	30,000	-	-	-
72	Other Purchased Services				
73	Postage	5,500	1,833	2,494	(661)
74	Telephone	5,500	1,833	1,139	694
75	Other	35,000	24,500	23,793	707
76	Supplies	45,000	15,000	14,467	533
77	Software	25,000	25,000	23,553	1,447
78		1,411,492	391,030	375,588	15,442
79	Pupil Health				
80	Professional Services	50,000	15,000	13,052	1,948
81	Supplies	15,000	3,000	2,750	250
82		65,000	18,000	15,802	2,198
83	Business				
84	Salaries	48,000	13,846	11,971	1,875
85	Employee Benefits	4,844	1,548	3,470	(1,922)
86	Business Services	100,000	41,667	39,298	2,368
87	Printing	40,000	13,333	13,939	(605)
88	Software Hosting and Amortization	30,000	10,000	8,323	1,677
89	Payroll Services	7,500	2,500	2,982	(482)
90		230,144	82,894	79,983	2,911
91	Operations & Maintenance				

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

	Fiscal Year Budgeted Enrollment Organization	2017-18 750 (660 reg, 100 special)	Allocated		
			Budget	Actual	Variance
			Adopted Budget	Oct-17	Oct-17
92	Salaries	95,000	27,853	28,853	(1,001)
93	Employee Benefits	29,488	9,266	9,845	(579)
94	Property Services				
95	Insurance	85,000	28,333	8,191	20,142
96	Rent	260,525	86,842	83,502	3,340
97	Trash	15,000	5,000	710	4,290
98	Custodial	150,000	50,000	48,999	1,001
99	Renovations	200,000	90,000	90,970	(970)
100	Supplies	110,000	22,000	19,447	2,553
101		945,013	319,294	290,517	28,777
102	Central Information Technology				
103	Professional Services	30,000	10,000	2,700	7,300
104	Internet Services	25,000	8,333	6,748	1,585
105	Supplies and Computers	25,589	8,530	4,720	3,802
106		80,589	26,863	14,176	12,687
107					
108	Total Support Services	3,500,469	1,037,334	967,434	79,900
109					
110	Non Instructional Activities				
111	Student Activities				
112	Stipends	49,000	16,333	11,143	5,191
113	Employee Benefits	18,464	6,155	3,599	2,556
114	Uniforms and Supplies	1,000	-	-	-
115		68,464	22,488	14,742	7,746
116	Parent Involvement				
117	Professional Services	5,866	-	-	-
118		5,866	-	-	-
119					
120	Total Non Instructional Activities	74,330	22,488	14,742	7,746
121					
122	Total Expenditures	8,332,371	2,122,533	1,971,989	180,543
123					
124	Excess of Revenue over Expenditures 6/30/18	87,520	623,473	795,507	172,114

**Lindley Academy Charter School at Birney  
Internal Balance Sheet  
December 2017**

ASSETS	Dec 2017
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	1,279,061
Due from Food Service	183,155
Due from Commonwealth	8,000
Due from Credit Card	22,681
Due from Student Activities	5,275
Other Current Assets	6,094
Prepaid Expense - Retainers	52,134
<b>Total Current Assets</b>	<u>1,556,399</u>
<b>Fixed Assets</b>	
Building Improvements	711,532
Furniture, Software and Computers	973,550
Accumulated Depreciation	(1,020,203)
<b>Total Fixed Assets</b>	<u>664,879</u>
<b>TOTAL ASSETS</b>	<u><u>2,221,278</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	107,197
Due to American Paradigm	8,517
Due to Student Groups	9,312
Due to PSERS Employer Contrib.	193,748
Gain Contingencies	466,701
<b>Total Current Liabilities</b>	<u>785,474</u>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	152,603
Investment in Fixed Assets	664,879
Restricted for Fundraising	29,310
Net Income	589,012
<b>Total Equity</b>	<u>1,435,804</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,221,278</u></u>

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18 750 (650 reg, 100 special)	Allocated		
		Budget	Actual	Variance
	Adopted Budget	Dec-17	Dec-17	Dec-17
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	7,750,500	3,875,250	4,117,615	242,365
Other Local	68,750	5,000	203,706	198,706
State	10,000	-	-	-
Federal	590,647	198,882	207,487	10,605
<b>Total Revenue</b>	<b>8,419,897</b>	<b>4,077,132</b>	<b>4,528,808</b>	<b>451,676</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	3,424,174	1,334,887	1,207,001	47,886
Special Programs	1,259,282	535,252	520,669	14,583
Other Instructional Programs	74,142	41,217	27,563	13,654
<b>Support Services</b>				
Guidance	86,822	31,596	25,148	6,448
Psychological Services	217,606	80,564	36,119	42,446
Social Worker	73,361	26,107	25,977	130
Professional Development	40,000	-	-	-
Legal Services	80,000	77,195	83,287	(6,092)
Office of CEO	270,437	130,324	131,556	(1,232)
Administrative	1,411,492	630,891	582,804	47,887
Pupil Health	66,000	28,000	28,724	(724)
Business	230,144	124,804	117,400	7,404
Building Services	945,013	473,131	463,878	9,253
Technology	80,589	56,295	51,244	4,051
<b>Noninstructional Services</b>				
Student Activities	68,464	68,232	66,427	1,805
Parent Involvement	5,666	-	-	-
<b>Total Expenditures</b>	<b>8,332,371</b>	<b>3,627,295</b>	<b>3,439,796</b>	<b>187,499</b>
<b>Estimated Revenues Over (Under) Expenditures 8/30/2017</b>	<b>87,526</b>	<b>449,837</b>	<b>1,089,012</b>	<b>639,176</b>
<b>Summary by Major Class</b>				
Salaries	3,636,338	1,356,606	1,331,920	24,687
Benefits	1,516,052	632,048	524,939	107,110
Professional Services	1,538,000	793,028	791,684	1,344
Building Services	820,626	412,783	402,836	9,927
Other Purchased Services	294,366	138,750	132,623	6,127
Supplies and Books	367,089	239,100	231,264	7,836
Equipment	180,000	55,000	24,530	30,470
<b>Total</b>	<b>8,332,371</b>	<b>3,627,295</b>	<b>3,439,796</b>	<b>187,499</b>

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

	Fiscal Year Budgeted Enrollment  Organization	2017-18 750 (650 reg, 100 special)	Allocated		
			Budget	Actual	Variance
			Adopted Budget	Dec-17	Dec-17
<b>Revenues</b>					
<b>School District Subsidy</b>					
1	Regular Education	5,292,300	2,646,160	2,657,119	10,969
2	Special Education	2,458,200	1,229,100	1,460,498	231,398
3		7,750,500	3,875,250	4,117,615	242,366
4	<b>Other Local</b>				
5	IDEA	63,750	-	-	-
6	Contributions and Miscellaneous	5,000	5,000	27,984	22,984
7	Restitution Payments (IPS)	-	-	5,259	5,259
8	2016-17 Rate Adjustment Write-off	-	-	61,222	61,222
9	Rental Agreement Refund	-	-	109,262	109,262
10		68,750	5,000	203,706	198,706
11	<b>Commonwealth</b>				
12	Health Services	10,000	-	-	-
13		10,000	-	-	-
14	<b>Federal</b>				
15	Federal Entitlements	590,847	198,882	187,626	(9,256)
16	ERATE	-	-	19,861	19,861
17		590,847	198,882	207,487	10,605
18					
19	<b>Total Revenues</b>	<b>8,419,897</b>	<b>4,077,132</b>	<b>4,528,808</b>	<b>451,676</b>
20	<b>Expenditures</b>				
21	<b>Instruction</b>				
22	<b>Regular Education</b>				
23	Salaries	2,111,926	734,513	739,047	(4,534)
24	Employee Benefits	761,749	315,570	292,349	23,221
25	Other Purchased Services	135,000	54,000	50,837	3,163
26	Supplies	80,500	805	893	(88)
27	Books and Software	175,000	175,000	179,346	(4,346)
28	Furniture & Equipment	50,000	-	-	-
29	Computers	110,000	55,000	24,530	30,470
30		3,424,174	1,334,887	1,287,001	47,886
31	<b>Special Programs</b>				
32	Salaries	428,248	148,240	156,842	(8,603)
33	Employee Benefits	243,014	93,012	71,874	21,138
34	Professional Services	588,000	294,000	291,953	2,047
35		1,259,262	535,262	520,669	14,593
36	<b>Other Instructional Programs</b>				
37	Salaries	58,165	30,085	22,115	7,970
38	Employee Benefits	15,877	11,132	5,448	5,684
39		74,142	41,217	27,563	13,654
40					
41	<b>Total Instruction</b>	<b>4,767,579</b>	<b>1,911,366</b>	<b>1,835,233</b>	<b>76,123</b>
42	<b>Support Services</b>				
43	Counseling				
44	Salaries	55,000	19,038	20,183	(1,145)
45					
46					

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year	Budgeted Enrollment	Organization	2017-18 760 (660 reg, 100 special)	Allocated		
				Budget	Actual	Variance
			Adopted Budget	Dec-17	Dec-17	Dec-17
47		Employee Benefits	31,822	12,558	4,965	7,592
48			86,822	31,596	25,148	6,448
49		Psychological and Intervention Services				
50		Salaries	112,000	38,769	21,581	17,188
51		Employee Benefits	65,606	25,795	8,437	17,358
52		Professional Services	40,000	16,000	8,100	7,900
53			217,606	80,564	38,119	42,446
54		Social Worker				
55		Salaries	60,000	20,769	23,020	(2,251)
56		Employee Benefits	13,361	5,337	2,957	2,381
57			73,361	26,107	25,977	130
58		Professional Development				
59		Professional Services	35,000	-	-	-
60		Conferences	5,000	-	-	-
61			40,000	-	-	-
62		Legal and Auditing Services				
63		Audit Services	20,000	20,000	26,092	(6,092)
64		Legal Services	60,000	57,195	57,195	-
65			80,000	77,195	83,287	(6,092)
66		Office of the CEO				
67		Salaries	180,000	86,538	89,116	(2,578)
68		Employee Benefits	90,437	43,786	42,440	1,346
69			270,437	130,324	131,556	(1,232)
70		Administration				
71		Salaries	439,000	160,712	147,133	13,579
72		Employee Benefits	241,492	98,480	68,895	29,785
73		American Paradigm Schools	585,000	292,500	292,411	89
74		Other Professional Services	30,000	-	-	-
75		Other Purchased Services				
76		Postage	5,500	2,750	3,479	(729)
77		Telephone	5,500	2,750	2,050	700
78		Other	35,000	28,000	27,490	510
79		Supplies	45,000	22,500	15,870	6,630
80		Software	25,000	25,000	27,877	(2,877)
81			1,411,492	630,691	562,804	47,887
82		Pupil Health				
83		Professional Services	50,000	25,000	25,974	(974)
84		Supplies	15,000	3,000	2,750	250
85			65,000	28,000	28,724	(724)
86		Business				
87		Salaries	48,000	23,077	20,251	2,826
88		Employee Benefits	4,644	4,644	4,937	(293)
89		Business Services	100,000	58,333	54,615	3,718
90		Printing	40,000	20,000	24,292	(4,292)
91		Software Hosting and Amortization	30,000	15,000	8,348	6,652
92		Payroll Services	7,500	3,750	4,957	(1,207)
93			230,144	124,804	117,400	7,404
94		Operations & Maintenance				

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year		2017-18	Allocated		
Budgeted Enrollment		760			
Organization		(850 reg, 100 special)	Budget	Actual	Variance
		Adopted Budget	Dec-17	Dec-17	Dec-17
95	Salaries	95,000	45,865	47,181	(1,316)
96	Employee Benefits	29,488	14,503	13,860	642
97	Property Services				
98	Insurance	85,000	42,500	39,860	2,640
99	Rent	260,525	130,263	125,253	5,010
100	Trash	15,000	7,500	710	6,790
101	Custodial	150,000	75,000	81,665	(6,665)
102	Renovations	200,000	130,000	128,832	1,168
103	Supplies	110,000	27,500	26,716	784
104		<u>945,013</u>	<u>473,131</u>	<u>463,878</u>	<u>9,253</u>
105	Central Information Technology				
106	Professional Services	30,000	30,000	35,345	(6,345)
107	Internet Services	25,000	12,500	11,171	1,329
108	Supplies and Computers	25,589	12,795	4,728	8,067
109		<u>80,589</u>	<u>55,295</u>	<u>51,244</u>	<u>4,051</u>
110					
111	Total Support Services	<u>3,600,483</u>	<u>1,867,707</u>	<u>1,548,136</u>	<u>108,571</u>
112					
113	Non Instructional Activities				
114	Student Activities				
115	Stipends	49,000	49,000	45,449	3,551
116	Employee Benefits	18,464	9,232	10,978	(1,746)
117	Uniforms and Supplies	1,000	-	-	-
118		<u>68,464</u>	<u>58,232</u>	<u>56,427</u>	<u>1,805</u>
119	Parent Involvement				
120	Professional Services	5,866	-	-	-
121		<u>5,866</u>	<u>-</u>	<u>-</u>	<u>-</u>
122					
123	Total Non Instructional Activities	<u>74,330</u>	<u>58,232</u>	<u>56,427</u>	<u>1,805</u>
124					
125	Total Expenditures	<u>8,332,371</u>	<u>3,627,295</u>	<u>3,439,796</u>	<u>187,499</u>
126					
127	Excess of Revenue over Expenditures 6/30/18	<u>87,526</u>	<u>449,037</u>	<u>1,089,012</u>	<u>639,715</u>

**Lindley Academy Charter School at Birney  
Internal Balance Sheet  
January 2018**

<b>ASSETS</b>	<b>Jan 2018</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	1,299,572
Due from Food Service	204,699
Due from Commonwealth	8,000
Due from Credit Card	24,307
Due from Student Activities	5,275
Other Current Assets	8,086
Prepaid Expense - Retainers	52,134
<b>Total Current Assets</b>	<u>1,602,072</u>
 <b>Fixed Assets</b>	
Building Improvements	711,532
Furniture, Software and Computers	973,550
Accumulated Depreciation	<u>(1,020,203)</u>
<b>Total Fixed Assets</b>	<u>664,879</u>
 <b>TOTAL ASSETS</b>	 <u><u>2,266,951</u></u>
 <b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	(110)
Due to American Paradigm	9,936
Due to Student Groups	9,312
Due to PSERS Employer Contrib.	225,832
Gain Contingencies	466,701
<b>Total Current Liabilities</b>	<u>711,671</u>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	152,603
Investment in Fixed Assets	664,879
Restricted for Fundraising	29,310
Net Income	708,489
<b>Total Equity</b>	<u>1,555,280</u>
 <b>TOTAL LIABILITIES &amp; EQUITY</b>	 <u><u>2,266,951</u></u>



Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18 750 (650 reg, 100 special)	Allocated		
		Budget	Actual	Variance
		Adopted Budget	Jan-18	Jan-18
<b>Summary by Function</b>				
<b>Revenues</b>				
School District Subsidy	7,750,500	4,521,125	4,813,101	291,976
Other Local	300,493	238,743	237,602	859
State	10,000	-	-	-
Federal	590,647	238,259	254,394	18,135
<b>Total Revenue</b>	<b>8,651,640</b>	<b>4,994,126</b>	<b>5,305,096</b>	<b>310,970</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular Education	3,469,174	1,589,245	1,545,255	43,991
Special Programs	1,259,262	646,058	647,693	(1,635)
Other Instructional Programs	74,142	41,217	27,563	13,654
<b>Support Services</b>				
Guidance	86,822	38,339	31,244	7,095
Psychological Services	217,606	98,355	49,839	167,767
Social Worker	73,361	31,779	32,159	(380)
Professional Development	40,000	3,500	2,900	600
Legal Services	87,000	84,195	83,287	908
Office of CEO	290,437	162,383	154,221	8,162
Administrative	1,416,492	735,338	683,808	51,529
Pupil Health	85,000	38,000	37,980	20
Business	246,144	152,822	140,490	12,332
Building Services	996,013	657,923	538,347	119,576
Technology	120,589	89,701	56,465	33,236
<b>Noninstructional Services</b>				
Student Activities	68,000	65,368	65,357	11
Parent Involvement	5,866	-	-	-
<b>Total Expenditures</b>	<b>8,534,908</b>	<b>4,334,023</b>	<b>4,098,608</b>	<b>237,416</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/2017</b>	<b>116,732</b>	<b>660,103</b>	<b>1,206,489</b>	<b>548,385</b>
<b>Summary by Major Class</b>				
Salaries	3,659,336	1,642,443	1,601,661	40,783
Benefits	1,512,589	753,047	679,187	73,861
Professional Services	1,605,000	973,412	939,963	33,449
Building Services	870,525	487,806	462,963	24,843
Other Purchased Services	310,366	172,792	153,720	19,072
Supplies and Books	417,089	277,023	234,584	42,439
Equipment	160,000	27,500	24,630	2,870
<b>Total</b>	<b>8,534,908</b>	<b>4,334,023</b>	<b>4,098,608</b>	<b>237,416</b>

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

	Fiscal Year Budgeted Enrollment  Organization	2017-18 750 (650 reg, 100 spectal)  Adopted Budget	Allocated		
			Budget	Actual	Variance
			Jan-18	Jan-18	Jan-18
<b>Revenues</b>					
<b>School District Subsidy</b>					
1	Regular Education	5,292,300	3,087,175	3,094,998	7,823
2	Special Education	2,458,200	1,433,950	1,718,102	284,152
3		<u>7,750,500</u>	<u>4,521,125</u>	<u>4,813,101</u>	<u>291,976</u>
<b>Other Local</b>					
4	IDEA	63,750	-	-	-
5	Contributions and Miscellaneous	61,000	61,000	61,859	859
6	Restitution Payments (IPS)	5,259	5,259	5,259	-
7	2016-17 Rate Adjustment Write-off	61,222	61,222	61,222	-
8	Rental Agreement Refund	109,262	109,262	109,262	-
9		<u>300,493</u>	<u>236,743</u>	<u>237,602</u>	<u>859</u>
<b>Commonwealth</b>					
10	Health Services	10,000	-	-	-
11		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Federal</b>					
12	Federal Entitlements	590,647	236,259	234,533	(1,726)
13	ERATE	-	-	19,861	19,861
14		<u>590,647</u>	<u>236,259</u>	<u>254,394</u>	<u>18,135</u>
15					
16	<b>Total Revenues</b>	<u>8,651,640</u>	<u>4,994,126</u>	<u>5,305,096</u>	<u>310,970</u>
17					
18					
19					
20					
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Regular Education</b>					
21	Salaries	2,111,926	897,113	900,212	(3,099)
22	Employee Benefits	761,749	376,328	382,672	(6,345)
23	Other Purchased Services	135,000	67,500	66,402	11,098
24	Supplies	80,500	805	893	(88)
25	Books and Software	220,000	220,000	180,546	39,454
26	Furniture & Equipment	50,000	-	-	-
27	Computers	110,000	27,500	24,530	2,970
28		<u>3,469,174</u>	<u>1,589,245</u>	<u>1,545,255</u>	<u>43,991</u>
<b>Special Programs</b>					
29	Salaries	428,246	161,182	190,186	(9,004)
30	Employee Benefits	243,014	112,076	92,881	19,195
31	Professional Services	588,000	352,800	364,626	(11,826)
32		<u>1,259,262</u>	<u>646,058</u>	<u>647,693</u>	<u>(1,635)</u>
<b>Other Instructional Programs</b>					
33	Salaries	58,165	30,085	22,115	7,970
34	Employee Benefits	15,977	11,132	5,448	5,684
35		<u>74,142</u>	<u>41,217</u>	<u>27,563</u>	<u>13,654</u>
36					
37	<b>Total Instruction</b>	<u>4,802,579</u>	<u>2,276,520</u>	<u>2,220,511</u>	<u>56,010</u>
38					
39					
40					
41					
<b>Support Services</b>					
42	Counseling				
43	Salaries	55,000	23,269	24,602	(1,333)
44					
45					
46					

Lindley Academy Charter School at Blirney  
Fiscal Year 2017-18

Fiscal Year	Budgeted Enrollment	Organization	2017-18 760 (660 reg, 100 special)	Allocated		
				Budget	Actual	Variance
			Adopted Budget	Jan-18	Jan-18	Jan-18
47		Employee Benefits	31,822	15,070	6,642	8,428
48			<u>66,822</u>	<u>38,339</u>	<u>31,244</u>	<u>7,095</u>
49		Psychological and intervention Services				
50		Salaries	112,000	47,385	26,312	21,072
51		Employee Benefits	65,606	30,970	11,495	19,475
52		Professional Services	40,000	20,000	12,031	7,969
53			<u>217,606</u>	<u>98,355</u>	<u>49,839</u>	<u>48,516</u>
54		Social Worker				
55		Salaries	60,000	25,385	28,111	(2,726)
56		Employee Benefits	13,961	6,395	4,049	2,346
57			<u>73,961</u>	<u>31,779</u>	<u>32,159</u>	<u>(380)</u>
58		Professional Development				
59		Professional Services	35,000	3,500	2,900	600
60		Conferences	5,000	-	-	-
61			<u>40,000</u>	<u>3,500</u>	<u>2,900</u>	<u>600</u>
62		Legal and Auditing Services				
63		Audit Services	27,000	27,000	26,092	908
64		Legal Services	60,000	57,195	57,195	-
65			<u>87,000</u>	<u>84,195</u>	<u>83,287</u>	<u>908</u>
66		Office of the CEO				
67		Salaries	200,000	111,538	103,355	8,184
68		Employee Benefits	90,437	50,846	50,866	(21)
69			<u>290,437</u>	<u>162,383</u>	<u>154,221</u>	<u>8,162</u>
70		Administration				
71		Salaries	439,000	194,481	175,445	19,035
72		Employee Benefits	241,492	115,440	86,026	29,414
73		American Paradigm Schools	685,000	341,250	341,146	104
74		Other Professional Services	30,000	-	-	-
75		Other Purchased Services				
76		Postage	5,500	3,208	4,167	(859)
77		Telephone	5,500	3,208	2,397	811
78		Other	35,000	29,750	29,059	691
79		Supplies	45,000	18,000	17,891	109
80		Software	30,000	30,000	27,677	2,323
81			<u>1,416,492</u>	<u>735,338</u>	<u>683,809</u>	<u>51,529</u>
82		Pupil Health				
83		Professional Services	70,000	35,000	35,230	(230)
84		Supplies	15,000	3,000	2,750	250
85			<u>85,000</u>	<u>38,000</u>	<u>37,980</u>	<u>20</u>
86		Business				
87		Salaries	48,000	26,769	23,444	3,326
88		Employee Benefits	4,644	4,644	6,345	(1,701)
89		Business Services	100,000	66,667	62,273	4,393
90		Printing	56,000	32,667	28,222	4,444
91		Software Hosting and Amortization	30,000	17,500	13,898	3,602
92		Payroll Services	7,500	4,375	6,307	(1,932)
93			<u>246,144</u>	<u>152,622</u>	<u>140,480</u>	<u>12,132</u>
94		Operations & Maintenance				

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year	Budgeted Enrollment	Organization	2017-18 750 (650 reg, 100 special)	Allocated		
				Budget	Actual	Variance
				Adopted Budget	Jan-18	Jan-18
95		Salaries	95,000	53,237	55,890	(2,653)
96		Employee Benefits	29,488	16,879	19,494	(2,615)
97		Property Services				
98		Insurance	85,000	49,583	43,808	5,775
99		Rent	280,525	151,973	146,128	5,845
100		Trash	15,000	8,750	710	8,040
101		Custodial	200,000	100,000	95,298	4,702
102		Renovations	200,000	150,000	145,507	4,493
103		Supplies	110,000	27,500	31,512	(4,012)
104			995,013	557,923	538,347	19,576
106		Central Information Technology				
106		Professional Services	70,000	70,000	38,470	31,530
107		Internet Services	25,000	14,583	13,267	1,316
108		Supplies and Computers	25,589	5,118	4,728	390
109			120,589	89,701	56,465	33,236
110						
111		Total Support Services	3,858,463	1,992,135	1,810,740	181,395
112						
113		Non Instructional Activities				
114		Student Activities				
115		Stipends	52,000	52,000	51,989	11
116		Employee Benefits	15,000	13,268	13,268	-
117		Uniforms and Supplies	1,000	100	100	-
118			68,000	65,368	65,357	11
119		Parent Involvement				
120		Professional Services	5,866	-	-	-
121			5,866	-	-	-
122						
123		Total Non Instructional Activities	73,866	65,368	65,357	11
124						
125		Total Expenditures	8,534,908	4,334,023	4,096,608	237,416
126						
127		Excess of Revenue over Expenditures 6/30/18	116,732	660,103	1,208,189	548,385

**Lindley Academy Charter School at Birney  
Internal Balance Sheet  
February 2018**

<b>ASSETS</b>	<b>Feb 2018</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	1,602,761
Due from Food Service	208,795
Due from Commonwealth	8,000
Due from Credit Card	27,116
Due from Student Activities	5,275
Other Current Assets	4,102
Prepaid Expense - Retainers	52,134
<b>Total Current Assets</b>	<u>1,908,183</u>
<b>Fixed Assets</b>	
Building Improvements	711,532
Furniture, Software and Computers	973,550
Accumulated Depreciation	<u>(1,020,203)</u>
<b>Total Fixed Assets</b>	<u>664,879</u>
<b>TOTAL ASSETS</b>	<u><u>2,573,062</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	67,642
Due to American Paradgm	11,356
Due to Student Groups	9,312
Due to PSERS Employer Contrib.	262,589
Gain Contingencies	466,701
<b>Total Current Liabilities</b>	<u>817,600</u>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	152,603
Investment in Fixed Assets	664,879
Restricted for Fundraising	29,310
Net Income	908,671
<b>Total Equity</b>	<u>1,755,462</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,573,062</u></u>

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment  Organization	2017-18	2017-18	Allocated		
	750	750	Budget	Actual	Variance
	(650 reg, 100 special)	(650 reg, 100 special)	Feb-18	Feb-18	Feb-18
<b>Summary by Function</b>					
<b>Revenues</b>					
School District Subsidy	7,750,500	7,750,500	5,167,000	5,504,322	337,322
Other Local	124,750	124,750	236,743	237,802	859
State	10,000	-	56,271	56,271	-
Federal	590,647	697,425	325,465	301,300	(24,165)
<b>Total Revenue</b>	<b>8,475,897</b>	<b>8,572,675</b>	<b>5,785,479</b>	<b>6,099,495</b>	<b>314,016</b>
<b>Expenditures</b>					
<b>Instruction</b>					
Regular Education	3,469,174	3,469,174	1,797,934	1,794,203	3,731
Special Programs	1,259,282	1,259,282	698,084	745,797	(47,733)
Other Instructional Programs	74,142	74,142	41,217	27,563	13,654
<b>Support Services</b>					
Guidance	86,822	86,822	45,082	36,999	8,082
Psychological Services	217,606	217,606	116,145	58,452	57,693
Social Worker	73,361	73,361	37,452	38,326	(874)
Professional Development	40,000	40,000	7,000	5,800	1,200
Legal Services	87,000	87,000	89,679	88,771	908
Office of CEO	290,437	290,437	184,827	175,421	9,405
Administrative	1,416,492	1,416,492	841,817	778,382	83,435
Pupil Health	85,000	85,000	45,000	43,430	1,570
Business	246,144	256,500	178,982	147,561	29,400
Building Services	995,013	995,013	646,382	619,550	26,832
Technology	120,589	120,589	91,784	58,785	33,020
<b>Noninstructional Services</b>					
Student Activities	68,000	68,000	66,823	71,802	(4,979)
Parent Involvement	5,866	5,866	-	-	-
<b>Total Expenditures</b>	<b>8,534,908</b>	<b>8,545,264</b>	<b>4,886,168</b>	<b>4,690,824</b>	<b>195,344</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/2017</b>	<b>(69,011)</b>	<b>27,411</b>	<b>899,311</b>	<b>1,408,671</b>	<b>509,360</b>
<b>Summary by Major Class</b>					
Salaries	3,659,338	3,659,338	1,915,665	1,867,248	48,417
Benefits	1,512,589	1,522,945	881,821	799,239	82,581
Professional Services	1,605,000	1,605,000	1,042,146	1,054,037	(11,891)
Building Services	870,525	870,525	588,517	534,126	32,391
Other Purchased Services	310,368	310,368	201,417	183,980	37,438
Supplies and Books	417,089	417,089	251,103	247,684	3,439
Equipment	160,000	160,000	27,500	24,530	2,970
	<b>8,534,908</b>	<b>8,545,264</b>	<b>4,886,168</b>	<b>4,690,824</b>	<b>195,344</b>

Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment		2017-18 760 (680 reg, 100 special)	2017-18 750 (680 reg, 100 special)	Allocated		
Organization		Adopted Budget	Revised Working Budget	Budget  Feb-18	Actual  Feb-18	Variance  Feb-18
<b>Revenues</b>						
<b>School District Subsidy</b>						
1	Regular Education	5,292,300	5,292,300	3,528,200	3,530,796	2,596
2	Special Education	2,458,200	2,458,200	1,638,800	1,973,525	334,725
3		<u>7,750,500</u>	<u>7,750,500</u>	<u>5,167,000</u>	<u>5,504,322</u>	<u>337,322</u>
4	<b>Other Local</b>					
5	IDEA	63,750	63,750	-	-	-
6	Contributions and Miscellaneous	61,000	61,000	61,000	61,659	659
7	Restitution Payments (IPS)	-	-	5,259	5,259	-
8	2016-17 Rate Adjustment Write-off	-	-	61,222	61,222	-
9	Rental Agreement Refund	-	-	109,282	109,282	-
10		<u>124,750</u>	<u>124,750</u>	<u>236,743</u>	<u>237,602</u>	<u>859</u>
11	<b>Commonwealth</b>					
12	Health Services	10,000	10,000	-	-	-
13	Ready to Learn	-	-	58,271	58,271	-
14		<u>10,000</u>	<u>-</u>	<u>58,271</u>	<u>58,271</u>	<u>-</u>
15	<b>Federal</b>					
16	Federal Entitlements	590,647	697,425	325,465	281,439	(44,026)
17	ERATE	-	-	-	19,861	19,861
18		<u>590,647</u>	<u>697,425</u>	<u>325,465</u>	<u>301,300</u>	<u>(24,165)</u>
19						
20	<b>Total Revenues</b>	<u>8,475,897</u>	<u>8,572,675</u>	<u>5,785,479</u>	<u>6,099,495</u>	<u>314,016</u>
21						
22	<b>Expenditures</b>					
23	<b>Instruction</b>					
24	<b>Regular Education</b>					
25	Salaries	2,111,926	2,111,926	1,059,713	1,060,674	(961)
26	Employee Benefits	761,749	761,749	437,086	454,918	(17,832)
27	Other Purchased Services	135,000	135,000	81,000	61,662	19,438
28	Supplies	80,500	80,500	5,635	5,823	(188)
29	Books and Software	220,000	220,000	187,000	188,696	304
30	Furniture & Equipment	60,000	60,000	-	-	-
31	Computers	110,000	110,000	27,500	24,530	2,970
32		<u>3,469,174</u>	<u>3,469,174</u>	<u>1,797,934</u>	<u>1,794,203</u>	<u>3,731</u>
33	<b>Special Programs</b>					
34	Salaries	428,248	428,248	214,124	223,529	(9,405)
35	Employee Benefits	243,014	243,014	131,140	110,138	21,002
36	Professional Services	588,000	588,000	352,800	412,130	(59,330)
37		<u>1,259,262</u>	<u>1,259,262</u>	<u>698,064</u>	<u>745,797</u>	<u>(47,733)</u>
38	<b>Other Instructional Programs</b>					
39	Salaries	58,165	58,165	30,085	22,115	7,970
40	Employee Benefits	15,977	15,977	11,132	5,448	5,884
41		<u>74,142</u>	<u>74,142</u>	<u>41,217</u>	<u>27,563</u>	<u>13,654</u>
42						
43	<b>Total Instruction</b>	<u>4,802,579</u>	<u>4,802,579</u>	<u>2,537,214</u>	<u>2,567,563</u>	<u>(30,349)</u>
44						
45	<b>Support Services</b>					
46	Counseling					
47	Salaries	55,000	65,000	27,500	29,020	(1,520)

Lindley Academy Charter School at Birney  
Fiscal Year 2017-18

	Fiscal Year Budgeted Enrollment Organization	2017-18	2017-18	Allocated		
		750	760	Budget	Actual	Variance
		(660 reg, 100 special)	(660 reg, 100 special)			
		Adopted Budget	Revised Working Budget	Feb-18	Feb-18	Feb-18
48	Employee Benefits	31,822	31,822	17,582	7,979	9,603
49		66,822	66,822	46,082	36,899	8,082
50	Psychological and Intervention Services					
51	Salaries	112,000	112,000	56,000	31,043	24,957
52	Employee Benefits	65,606	65,606	36,145	13,658	22,587
53	Professional Services	40,000	40,000	24,000	13,851	10,149
54		217,606	217,606	116,145	68,462	57,693
55	Social Worker					
56	Salaries	60,000	60,000	30,000	33,202	(3,202)
57	Employee Benefits	13,361	13,361	7,452	5,125	2,328
58		73,361	73,361	37,452	38,326	(874)
59	Professional Development					
60	Professional Services	35,000	35,000	7,000	5,800	1,200
61	Conferences	5,000	5,000	-	-	-
62		40,000	40,000	7,000	5,800	1,200
63	Legal and Auditing Services					
64	Audit Services	27,000	27,000	27,000	26,092	908
65	Legal Services	60,000	60,000	62,679	62,679	-
66		87,000	87,000	89,679	88,771	908
67	Office of the CEO					
68	Salaries	200,000	200,000	126,923	117,593	9,330
69	Employee Benefits	90,437	90,437	67,904	57,828	75
70		290,437	290,437	194,827	175,421	9,406
71	Administration					
72	Salaries	439,000	439,000	228,250	203,758	24,492
73	Employee Benefits	241,492	241,492	134,400	99,382	35,018
74	American Paradigm Schools	586,000	586,000	390,000	389,881	119
75	Other Professional Services	30,000	30,000	-	-	-
76	Other Purchased Services					
77	Postage	5,500	5,500	5,500	5,097	403
78	Telephone	5,500	5,500	3,687	2,600	1,087
79	Other	35,000	35,000	29,760	30,217	(467)
80	Supplies	45,000	46,000	20,250	19,770	480
81	Software	30,000	30,000	30,000	27,677	2,323
82		1,418,492	1,418,492	841,817	778,382	63,435
83	Pupil Health					
84	Professional Services	70,000	70,000	42,000	40,560	1,440
85	Supplies	15,000	15,000	3,000	2,870	130
86		85,000	85,000	45,000	43,430	1,570
87	Business					
88	Salaries	48,000	48,000	30,462	28,638	3,826
89	Employee Benefits	4,644	15,000	15,000	7,414	7,586
90	Business Services	100,000	100,000	66,867	62,273	4,393
91	Printing	66,000	66,000	37,333	29,804	7,530
92	Software Hosting and Amortization	30,000	30,000	20,000	13,898	6,102
93	Payroll Services	7,500	7,500	7,500	7,536	(36)
94		246,144	256,500	176,962	147,561	29,400
95	Operations & Maintenance					



Lindley Academy Charter School at Blrney  
Fiscal Year 2017-18

Fiscal Year Budgeted Enrollment Organization	2017-18	2017-18	Allocated		
	750	750	Budget	Actual	Variance
	(650 reg, 100 special)	(650 reg, 100 special)	Feb-18	Feb-18	Feb-18
	Adopted Budget	Revised Working Budget			
96 Salaries	95,000	95,000	60,609	62,698	(2,089)
97 Employee Benefits	29,488	29,488	19,256	22,727	(3,471)
98 Property Services					
99 Insurance	85,000	85,000	56,667	47,956	8,711
100 Rent	260,525	260,525	173,683	167,003	6,680
101 Trash	15,000	15,000	10,000	710	9,290
102 Custodial	200,000	200,000	116,667	114,631	2,036
103 Renovations	200,000	200,000	160,000	158,452	1,548
104 Supplies	110,000	110,000	49,500	45,373	4,127
105	<u>995,013</u>	<u>995,013</u>	<u>646,382</u>	<u>619,550</u>	<u>26,832</u>
106 Central Information Technology					
107 Professional Services	70,000	70,000	70,000	40,770	29,230
108 Internet Services	25,000	25,000	16,667	13,267	3,400
109 Supplies and Computers	25,589	25,589	5,118	4,728	390
110	<u>120,589</u>	<u>120,589</u>	<u>91,784</u>	<u>58,765</u>	<u>33,020</u>
111					
112 Total Support Services	<u>3,658,463</u>	<u>3,668,819</u>	<u>2,292,131</u>	<u>2,051,459</u>	<u>230,672</u>
113					
114 Non Instructional Activities					
115 Student Activities					
116 Stipends	52,000	52,000	52,000	56,979	(4,979)
117 Employee Benefits	15,000	15,000	14,723	14,723	-
118 Uniforms and Supplies	1,000	1,000	100	100	-
119	<u>68,000</u>	<u>68,000</u>	<u>66,823</u>	<u>71,802</u>	<u>(4,979)</u>
120 Parent Involvement					
121 Professional Services	5,866	5,866	-	-	-
122	<u>5,866</u>	<u>5,866</u>	<u>-</u>	<u>-</u>	<u>-</u>
123					
124 Total Non Instructional Activities	<u>73,866</u>	<u>73,866</u>	<u>66,823</u>	<u>71,802</u>	<u>(4,979)</u>
125					
126 Total Expenditures	<u>8,534,908</u>	<u>8,546,264</u>	<u>4,886,168</u>	<u>4,690,824</u>	<u>195,344</u>
127					
128 Excess of Revenue over Expenditures 6/30/18	<u>(69,011)</u>	<u>27,411</u>	<u>699,311</u>	<u>1,408,671</u>	<u>709,360</u>