

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

ASSETS	September 2018
Current Assets	
Checking/Savings	
Cash	2,461,732
Due from Food Service	115,138
Due from Commonwealth	5,194
Due from Federal	-
Due from School District of Philadelphia	-
Due from Credit Card	9,939
Due from APS	3,446
Due from Student Activities	6,475
Prepaid Expense - Retainers	52,134
Prepaid Expenses 18-19	-
Total Current Assets	2,654,057
Fixed Assets	
Building Improvements	694,473
Furniture, Software and Computers	653,538
Accumulated Depreciation	(722,302)
Total Fixed Assets	625,709
Construction In Progress	
Building Renovations	343,446
TOTAL ASSETS	3,623,212
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	75,776
Claims and Judgements Payable	-
Due to Federal	-
Due to School District of Philadelphia	28,964
Due to American Paradigm	-
Due to Student Groups	2,191
Salaries and Benefits Payable	-
Due to PSERS Employer Contrib.	154,080
Gain Contingencies	-
Total Current Liabilities	261,011
Total Liabilities	
Equity	
Unrestricted Net Position	1,627,281
Investment in Fixed Assets	625,709
Restricted for Fundraising	29,310
Net Income	1,079,902
Total Equity	3,362,201
TOTAL LIABILITIES & EQUITY	3,623,212

Lindley Academy Charter School at Birney
Fiscal Year 2018-19

Fiscal Year Budgeted Enrollment Organization	2018-19 750 (635reg, 115 special) Adopted Budget	2018-19 750 (635reg, 115 special) Working Budget	Allocated Budget Sep-18	Actual Sep-18	Variance Sep-18
Summary by Function					
Revenues					
School District Subsidy	8,300,550	8,937,500	2,234,375	2,282,830	48,455
Other Local	68,750	68,750	5,000	4,177	(823)
State	10,000	10,000	-	-	-
Federal	697,425	750,000	-	-	-
Total Revenue	9,076,725	9,766,250	2,239,375	2,287,007	47,632
Expenditures					
Instruction					
Regular Education	3,755,652	4,055,409	397,340	342,596	54,743
Special Programs	1,174,066	1,265,807	114,972	109,468	5,504
Other Instructional Programs	85,116	51,381	40,332	44,361	(4,030)
Support Services					
Guidance	86,822	175,034	14,364	6,303	8,061
Psychological Services	159,957	188,167	16,874	11,227	5,647
Social Worker	73,361	(0)	-	-	-
Professional Development	140,000	140,000	67,500	75,000	(7,500)
Legal Services	80,000	80,000	30,000	23,547	6,454
Office of CEO	270,437	396,670	83,195	54,390	28,806
Administrative	1,568,882	1,615,270	328,645	254,611	74,034
Pupil Health	65,000	65,000	19,500	14,932	4,569
Business	248,683	177,500	54,064	50,998	3,066
Building Services	1,045,013	1,257,565	257,667	180,279	77,388
Technology	80,589	80,589	6,667	6,335	331
Noninstructional Services					
Student Activities	124,224	124,224	30,806	28,448	2,358
Parent Involvement	5,866	8,866	8,866	4,611	4,255
Total Expenditures	8,963,668	9,681,482	1,470,792	1,207,106	263,686
Estimated Revenues Over (Under) Expenditures 6/30/2019	113,057	84,768	768,583	1,079,902	311,318
Summary by Major Class					
Salaries	3,805,237	4,109,285	470,499	384,608	85,891
Benefits	1,554,951	1,765,717	244,315	191,065	53,250
Professional Services	1,831,000	1,631,000	359,383	356,736	2,647
Building Services	920,525	1,120,525	229,381	146,656	82,726
Other Purchased Services	545,866	548,866	83,914	52,791	31,123
Supplies and Books	356,089	356,089	83,300	75,250	8,050
Equipment	150,000	150,000	-	-	-
Total	8,963,668	9,681,482	1,470,792	1,207,106	263,686

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Fiscal Year 2018-19

Fiscal Year Budgeted Enrollment Organization	2018-19 750 (635reg, 115 special) Adopted Budget		2018-19 750 (635reg, 115 special) Working Budget		Allocated Budget Sep-18	Actual Sep-18	Variance Sep-18
		Revised Rates					
Revenues							
School District Subsidy	8,327		\$8,800				
Regular Education	26,197		\$27,500				
Special Education	5,287,867	212,133	5,600,000	1,375,000	1,433,137	58,137	
Other Local	3,012,683	424,817	3,437,500	859,375	849,894	(9,681)	
IDEA	8,300,550	636,950	8,937,500	2,234,375	2,282,830	48,455	
Contributions and Miscellaneous	63,750		63,750	-	-	-	
	5,000		5,000	5,000	4,177	(823)	
Commonwealth	68,750	-	68,750	5,000	4,177	(823)	
Health Services	10,000	-	10,000	-	-	-	
Federal	10,000	-	10,000	-	-	-	
Federal Entitlements	697,425	52,575	750,000	-	-	-	
	697,425	52,575	750,000	-	-	-	
Total Revenues	9,076,725	689,525	9,766,250	2,239,375	2,287,007	47,632	
Expenditures							
Instruction							
Regular Education							
Salaries	2,206,964	202,036	2,409,000	185,308	168,675	16,633	
Employee Benefits	767,688	97,721	865,409	101,832	95,096	6,736	
Other Purchased Services	386,500		386,500	38,650	15,540	23,110	
Supplies	87,500		87,500	8,750	6,446	2,304	
Books and Software	157,000		157,000	62,800	56,840	6,960	
Furniture & Equipment	50,000		50,000	-	-	-	
Computers	100,000		100,000	-	-	-	
Special Programs	3,755,652	299,757	4,055,409	397,340	342,596	54,743	
Salaries	396,248	71,752	468,000	36,000	26,085	9,915	
Employee Benefits	239,818	19,989	259,807	25,172	19,845	5,327	
Professional Services	538,000		538,000	53,800	63,538	(9,738)	
Other Instructional Programs	1,174,066	91,741	1,265,807	114,972	109,468	5,504	
Salaries	67,525	(23,525)	44,000	34,900	34,900	-	
Employee Benefits	17,592	(10,210)	7,382	5,432	9,461	(4,030)	
	85,116	(33,735)	51,381	40,332	44,361	(4,030)	
Total Instruction	5,014,836	357,763	5,372,598	552,643	496,426	56,217	

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Fiscal Year Budgeted Enrollment Organization	2018-19 750 (635reg, 115 special)		2018-19 750 (635reg, 115 special)		Allocated Budget Sep-18	Actual Sep-18	Variance Sep-18
	Adopted Budget		Working Budget				
45 Support Services							
46 Counseling							
47 Salaries							
48 Employee Benefits	55,000	56,000	111,000		8,538	4,537	4,002
49	31,822	32,212	64,034		5,826	1,786	4,060
50 Psychological and Intervention Services	86,822	88,212	175,034		14,364	6,303	8,061
51 Salaries							
52 Employee Benefits	60,000	20,000	80,000		6,154	6,154	0
53 Professional Services	34,957	8,210	43,167		4,220	4,037	183
54	65,000		65,000		6,500	1,036	5,464
55 Social Worker	159,957	28,210	188,167		16,874	11,227	5,647
56 Salaries							
57 Employee Benefits	60,000	(60,000)	-				
58	13,361	(13,361)	(0)				
59 Professional Development	73,361	(73,361)	(0)				
60 Professional Services							
61 Conferences	135,000		135,000		67,500	75,000	(7,500)
62	5,000		5,000				
63 Legal and Auditing Services	140,000		140,000		67,500	75,000	(7,500)
64 Audit Services							
65 Legal Services	20,000		20,000		20,000	16,780	3,220
66	60,000		60,000		10,000	6,767	3,234
67 Office of the CEO	80,000		80,000		30,000	23,547	6,454
68 Salaries							
69 Employee Benefits	180,000	79,300	259,300		54,852	39,293	15,559
70	90,437	46,934	137,370		28,344	15,097	13,247
71 Administration	270,437	126,234	396,670		83,195	54,390	28,806
72 Salaries							
73 Employee Benefits	530,000	25,585	555,585		102,720	57,858	44,862
74 American Paradigm Schools	289,882	20,803	310,685		58,425	30,826	25,599
75 Other Professional Services	603,000		603,000		150,750	150,592	158
76 Other Purchased Services	30,000		30,000				
77 Postage							
78 Telephone	5,500		5,500		1,375	4,717	(3,342)
79 Other	5,500		5,500		1,375	259	1,116
80 Supplies	35,000		35,000		8,750	2,964	5,786
81 Software	45,000		45,000		2,250	1,654	596
82	25,000		25,000		5,000	5,740	(740)
83 Pupil Health	1,568,882	46,388	1,615,270		328,645	254,811	74,034
84 Professional Services							
85 Supplies	50,000		50,000		15,000	10,361	4,639
86	15,000		15,000		4,500	4,571	(71)
87 Business	65,000		65,000		19,500	14,932	4,568
88 Salaries							
89 Employee Benefits	65,000	(65,000)	-				
90 Business Services	6,183	(6,183)	-			(29)	29
91 Printing	100,000		100,000		33,333	30,633	2,700
92 Software Hosting and Amortization	40,000		40,000		10,000	9,095	905
93 Payroll Services	30,000		30,000		9,000	8,621	379
94	7,500		7,500		1,731	2,678	(947)
	248,683	(71,183)	177,500		54,064	50,998	3,066

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	Adopted Budget		Working Budget				
95 Operations & Maintenance							
96 Salaries							
97 Employee Benefits	85,000	(2,100)	92,900		19,652	24,606	(4,954)
98 Property Services	29,488	14,652	44,140		8,634	9,018	(384)
99 Insurance							
100 Rent	85,000		85,000		-	-	-
101 Trash	260,525		260,525		21,250	9,902	11,348
102 Custodial	15,000		15,000		65,131	62,626	2,505
103 Renovations	150,000		150,000		-	-	-
104 Supplies	300,000	200,000	500,000		37,500	24,450	13,050
105	110,000		110,000		100,000	43,799	56,201
106 Central Information Technology	1,045,013	212,552	1,257,565		5,500	5,878	(378)
107 Professional Services					257,667	180,279	77,388
108 Internet Services	30,000		30,000		2,500	2,030	470
109 Supplies and Computers	25,000		25,000		4,167	4,305	(139)
110	25,589		25,589		-	-	-
111	80,589		80,589		-	-	-
112 Total Support Services					6,667	8,335	331
113	3,818,743	357,052	4,175,794		878,476	677,621	200,855
114 Non Instructional Activities							
115 Student Activities							
116 Stipends							
117 Employee Benefits	89,500		89,500		22,375	22,500	(125)
118 Uniforms and Supplies	33,724		33,724		8,431	5,948	2,483
119	1,000		1,000		-	-	-
120 Parent Involvement	124,224		124,224		30,806	28,448	2,358
121 Professional Services							
122	5,866	3,000	8,866		8,866	4,611	4,255
123	5,866	3,000	8,866		8,866	4,611	4,255
124 Total Non Instructional Activities							
125	130,090	3,000	133,090		39,672	33,059	6,613
126 Total Expenditures							
127	8,963,868	717,815	9,681,682		1,470,792	1,207,106	263,686
128 Estimated Revenues Over (Under) Expenditures 6/30/2019	113,057	(28,290)	84,768		788,583	1,079,902	311,318