

**Lindley Academy Charter School at Birney**  
**Balance Sheet**  
**April 2021**

<b>ASSETS</b>	<b>April 2021</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash	4,582,404
Due from Commonwealth	22,378
Due from Credit Card	96,533
Due from APS	26,017
Due from Student Activities	10,285
Prepaid Expense - Retainers	53,050
<b>Total Current Assets</b>	<b>4,790,666</b>
<b>Fixed Assets</b>	
Building Improvements	1,715,363
Furniture, Software and Computers	1,132,533
Accumulated Depreciation	(1,031,474)
<b>Total Fixed Assets</b>	<b>1,816,421</b>
<b>TOTAL ASSETS</b>	<b>6,607,087</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	23,965
Van Loan	31,884
Due to Food Service	136,009
Due to PSERS Employer Contrib.	227,911
<b>Total Current Liabilities</b>	<b>419,768</b>
<b>Total Liabilities</b>	
<b>Equity</b>	
Unrestricted Net Position	2,435,253
Investment in Fixed Assets	1,816,421
Restricted for Fundraising	29,310
Net Income	1,906,335
<b>Total Equity</b>	<b>6,187,320</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,607,087</b>

Lindley Academy Charter School at Birney  
Fiscal Year 2020-21

	Adopted Budget Budget 5/2020 2020-21	Changes	Revised Budget 2020-21	Allocated April 2021	Actual April 2021	Variance April 2021
<b>Fiscal Year</b>						
<b>Budgeted Enrollment</b>	740	-	740			
<b>Regular</b>	610	-	610			
<b>Special</b>	130	-	130			
	<b>Estimated (Rates)</b>		<b>Revised (Rates)</b>			
	<b>\$10,352</b>	<b>\$282.50</b>	<b>\$10,634</b>			
	<b>\$28,600</b>	<b>\$1,165.00</b>	<b>\$29,765</b>			
<b>Summary by Function</b>						
<b>Revenues</b>						
School District Subsidy	10,032,415	323,775	10,356,190	8,630,158	9,049,795	419,636
Other Local	284,271	-	284,271	161,271	257,024	95,753
State	10,000	90,000	100,000	90,000	90,000	-
Federal	740,000	527,480	1,267,480	860,735	871,697	10,962
<b>Total Revenue</b>	<b>11,066,686</b>	<b>941,255</b>	<b>12,007,941</b>	<b>9,742,164</b>	<b>10,268,515</b>	<b>526,351</b>
<b>Expenditures</b>						
<b>Instruction</b>						
Regular Education	3,979,333	655,615	4,634,948	3,478,915	3,459,344	19,571
Special Programs	2,055,857	18,583	2,074,440	1,313,357	1,302,925	10,432
Other Instructional Programs	139,193	(2,600)	136,593	84,057	72,428	11,630
<b>Support Services</b>						
Guidance	182,103	2,506	184,610	110,008	108,205	1,803
Psychological Services	116,088	2,774	118,862	80,891	75,550	5,341
Social Worker	69,399	6,308	75,707	50,335	51,177	(842)
Library	87,323	-	87,323	58,171	55,312	2,860
Professional Development	73,000	-	73,000	42,030	40,849	1,181
Legal Services	110,000	27,000	137,000	101,333	102,825	(1,492)
Office of CEO	334,159	40,841	375,000	340,122	313,123	26,999
Administrative	2,112,921	10,825	2,123,746	1,731,142	1,706,030	25,112
Pupil Health	70,000	-	70,000	18,000	18,708	(708)
Business	205,000	-	205,000	145,782	145,405	377
Building Services	1,330,309	124,404	1,454,713	814,804	791,941	22,863
Transportation	-	-	-	-	-	-
Technology	170,000	55,000	225,000	116,250	114,336	1,914
<b>Noninstructional Services</b>						
Student Activities	10,000	-	10,000	3,000	2,693	307
Parent Involvement	22,000	-	22,000	1,320	1,331	(11)
<b>Total Expenditures</b>	<b>11,066,686</b>	<b>941,255</b>	<b>12,007,941</b>	<b>8,489,516</b>	<b>8,362,180</b>	<b>127,337</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,252,648</b>	<b>1,906,335</b>	<b>653,688</b>

**Summary by Major Class**

<b>Salaries</b>	4,937,387	(6,695)	4,930,692	3,614,375	3,586,135	28,240
<b>Benefits</b>	1,819,181	237,081	2,056,262	1,540,151	1,473,157	66,995
<b>Professional Services</b>	2,190,593	198,379	2,388,972	1,621,920	1,622,495	(574)
<b>Building Services</b>	1,168,525	130,000	1,298,525	698,864	681,867	16,997
<b>Other Purchased Services</b>	466,000	(90,000)	376,000	177,965	165,616	12,349
<b>Supplies and Books</b>	390,000	567,490	957,490	836,240	832,910	3,330
<b>Equipment</b>	95,000	(95,000)	-	-	-	-
	<b>11,066,686</b>	<b>941,255</b>	<b>12,007,941</b>	<b>8,489,516</b>	<b>8,362,180</b>	<b>127,337</b>
	-	-	-	-	-	-

Lindley Academy Charter School at Birney  
Fiscal Year 2020-21

	Adopted Budget Budget 5/2020 2020-21	Changes	Resvised Budget 2020-21	Allocated April 2021	Actual April 2021	Variance April 2021
<b>Fiscal Year</b>						
<b>Budgeted Enrollment</b>	<b>740</b>	-	<b>740</b>			
<b>Regular</b>	<b>610</b>	-	<b>610</b>			
<b>Special</b>	<b>130</b>	-	<b>130</b>			
<b>Revenues</b>						
<b>School District Subsidy</b>						
Regular Education	6,314,415	172,325	6,486,740	5,405,617	5,423,214	17,597
Special Education	3,718,000	151,450	3,869,450	3,224,542	3,626,581	402,039
	<u>10,032,415</u>	<u>323,775</u>	<u>10,356,190</u>	<u>8,630,158</u>	<u>9,049,795</u>	<u>419,636</u>
<b>Other Local</b>						
IDEA	123,000	-	123,000	-	-	-
RTL	56,271	-	56,271	56,271	56,271	-
Miscellaneous and Rent Return	105,000	-	105,000	105,000	200,753	95,753
	<u>284,271</u>	<u>-</u>	<u>284,271</u>	<u>161,271</u>	<u>257,024</u>	<u>95,753</u>
<b>Commonwealth</b>						
Health Services	10,000	-	10,000	-	-	-
PCCD	-	90,000	90,000	90,000	90,000	-
	<u>10,000</u>	<u>90,000</u>	<u>100,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
<b>Federal</b>						
Federal Entitlements	740,000	-	740,000	456,333	465,584	9,251
ESSER	-	527,480	527,480	404,401	406,113	1,711
	<u>740,000</u>	<u>527,480</u>	<u>1,267,480</u>	<u>860,735</u>	<u>871,697</u>	<u>10,962</u>
<b>Total Revenues</b>	<u>11,066,686</u>	<u>941,255</u>	<u>12,007,941</u>	<u>9,742,164</u>	<u>10,268,515</u>	<u>526,351</u>
<b>Expenditures</b>						
<b>Instruction</b>						
<b>Regular Education</b>						
Salaries	2,732,337	(51,100)	2,681,237	1,877,241	1,869,572	7,669
Employee Benefits	611,996	324,225	936,221	785,184	784,200	985
Other Purchased Services	240,000	(90,000)	150,000	30,000	22,324	7,676
Supplies	50,000	40,000	90,000	9,000	7,578	1,422
Supplies - ESSER Grant	-	205,000	205,000	205,000	204,269	731
Supplies - PCCD Grant	-	90,000	90,000	90,000	90,000	-
Books and Software	250,000	-	250,000	250,000	249,138	862
Books/Software/Other - ESSER Grant	-	232,490	232,490	232,490	232,263	227
Furniture & Equipment	-	-	-	-	-	-
Computers	95,000	(95,000)	-	-	-	-
	<u>3,979,333</u>	<u>655,615</u>	<u>4,634,948</u>	<u>3,478,915</u>	<u>3,459,344</u>	<u>19,571</u>
<b>Special Programs</b>						
Salaries	673,495	(26,495)	647,000	467,831	468,293	(462)
Employee Benefits	439,362	(77,180)	362,182	208,951	200,631	8,320
Professional Services	943,000	49,258	992,258	570,742	565,285	5,457
Legal Contingencies Fees	-	73,000	73,000	65,833	68,717	(2,883)
	<u>2,055,857</u>	<u>18,583</u>	<u>2,074,440</u>	<u>1,313,357</u>	<u>1,302,925</u>	<u>10,432</u>
<b>Other Instructional Programs</b>						
Salaries	106,000	-	106,000	65,231	60,746	4,485
Employee Benefits	33,193	(2,600)	30,593	18,826	11,682	7,145
	<u>139,193</u>	<u>(2,600)</u>	<u>136,593</u>	<u>84,057</u>	<u>72,428</u>	<u>11,630</u>
<b>Total Instruction</b>	<u>6,174,383</u>	<u>671,598</u>	<u>6,845,981</u>	<u>4,876,330</u>	<u>4,834,697</u>	<u>41,633</u>

Lindley Academy Charter School at Birney  
Fiscal Year 2020-21

Fiscal Year	Adopted Budget	Changes	Resived	Allocated	Actual	Variance
	Budget 5/2020		Budget			
Budgeted Enrollment	2020-21		2020-21	April 2021	April 2021	April 2021
Regular	740	-	740			
Special	610	-	610			
	130	-	130			
<b>Support Services</b>						
<b>Counseling</b>						
Salaries	116,123	2,377	118,500	82,038	82,611	(573)
Employee Benefits	65,980	129	66,110	27,969	25,593	2,376
	182,103	2,506	184,610	110,008	108,205	1,803
<b>Psychological and Behavior</b>						
Salaries	75,000	2,250	77,250	63,286	66,638	(3,353)
Employee Benefits	41,088	524	41,612	17,605	8,912	8,693
	116,088	2,774	118,862	80,891	75,550	5,341
<b>Social Worker</b>						
Salaries	51,819	5,881	57,700	39,946	40,245	(299)
Employee Benefits	17,580	427	18,007	10,389	10,932	(544)
	69,399	6,308	75,707	50,335	51,177	(842)
<b>Library</b>						
Salaries	67,535	-	67,535	46,755	44,030	2,725
Employee Benefits	19,788	-	19,788	11,416	11,281	135
	87,323	-	87,323	58,171	55,312	2,860
<b>Professional Development</b>						
Professional Services	60,000	-	60,000	27,000	25,819	1,181
Conferences	13,000	-	13,000	15,030	15,030	-
	73,000	-	73,000	42,030	40,849	1,181
<b>Legal and Auditing Services</b>						
Audit Services	30,000	-	30,000	30,000	30,139	(139)
Legal Services	80,000	27,000	107,000	71,333	72,686	(1,353)
	110,000	27,000	137,000	101,333	102,825	(1,492)
<b>Office of the CEO</b>						
Salaries	215,000	35,000	250,000	222,538	218,230	4,309
Employee Benefits	119,159	5,841	125,000	117,583	94,893	22,690
	334,159	40,841	375,000	340,122	313,123	26,999
<b>Administration</b>						
Salaries	785,318	27,512	812,830	665,895	650,434	15,462
Employee Benefits	424,010	(10,808)	413,202	309,901	300,295	9,606
American Paradigm Schools	802,593	(5,879)	796,714	675,929	678,735	(2,806)
Other Purchased Services						
Postage	5,500	-	5,500	4,583	2,331	2,252
Telephone	5,500	-	5,500	4,583	2,892	1,691
Other	35,000	-	35,000	35,000	35,406	(406)
Supplies	30,000	-	30,000	16,500	16,959	(459)
Software	25,000	-	25,000	18,750	18,978	(228)
	2,112,921	10,825	2,123,746	1,731,142	1,706,030	25,112
<b>Pupil Health</b>						
Professional Services	55,000	-	55,000	16,500	17,260	(760)
Supplies	15,000	-	15,000	1,500	1,448	53
	70,000	-	70,000	18,000	18,708	(708)
<b>Business</b>						
Business Services	100,000	-	100,000	91,667	91,117	550
Printing	60,000	-	60,000	27,000	27,259	(259)
Software Hosting and Amortization	30,000	-	30,000	15,000	15,331	(331)
Payroll Services	15,000	-	15,000	12,115	11,698	418
	205,000	-	205,000	145,782	145,405	377

Lindley Academy Charter School at Birney  
Fiscal Year 2020-21

	Adopted Budget Budget 5/2020 2020-21	Changes	Revised Budget 2020-21	Allocated April 2021	Actual April 2021	Variance April 2021
<b>Fiscal Year</b>						
<b>Budgeted Enrollment</b>	<b>740</b>	-	<b>740</b>			
<b>Regular</b>	<b>610</b>	-	<b>610</b>			
<b>Special</b>	<b>130</b>	-	<b>130</b>			
<b>Operations &amp; Maintenance</b>						
Salaries	114,760	(2,120)	112,640	83,614	85,336	(1,723)
Employee Benefits	47,024	(3,476)	43,548	32,326	24,737	7,588
Property Services						
Insurance	85,000	8,000	93,000	93,000	92,635	365
Rent	260,525	-	260,525	217,104	208,754	8,350
Depreciation	225,000	97,000	322,000	-	-	-
Custodial	120,000	-	120,000	70,000	64,748	5,252
Renovations	448,000	25,000	473,000	293,260	290,630	2,630
Supplies/F&E	30,000	-	30,000	25,500	25,100	400
	<u>1,330,309</u>	<u>124,404</u>	<u>1,454,713</u>	<u>814,804</u>	<u>791,941</u>	<u>22,863</u>
<b>Central Information Technology</b>						
Professional Services	120,000	55,000	175,000	72,917	72,738	179
Internet Services	40,000	-	40,000	33,333	32,014	1,319
Supplies and Computers	10,000	-	10,000	10,000	9,584	416
	<u>170,000</u>	<u>55,000</u>	<u>225,000</u>	<u>116,250</u>	<u>114,336</u>	<u>1,914</u>
<b>Total Support Services</b>	<b>4,860,303</b>	<b>269,657</b>	<b>5,129,960</b>	<b>3,608,867</b>	<b>3,523,459</b>	<b>85,408</b>
<b>Non Instructional Activities</b>						
<b>Student Activities</b>						
Supplies & Fees	10,000	-	10,000	3,000	2,693	307
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>3,000</u>	<u>2,693</u>	<u>307</u>
<b>Parent Involvement</b>						
Professional Services	22,000	-	22,000	1,320	1,331	(11)
	<u>22,000</u>	<u>-</u>	<u>22,000</u>	<u>1,320</u>	<u>1,331</u>	<u>(11)</u>
<b>Total Non Instructional Activities</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>4,320</b>	<b>4,024</b>	<b>296</b>
<b>Total Expenditures</b>	<b>11,066,686</b>	<b>941,255</b>	<b>12,007,941</b>	<b>8,489,516</b>	<b>8,362,180</b>	<b>127,337</b>
<b>Estimated Revenues Over (Under) Expenditures 6/30/21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,252,648</b>	<b>1,906,335</b>	<b>653,688</b>