

# Capital City Public Charter School

FY16 Budget | PCSB Chart of Accounts

V1.4 - Board Approved

| Income Statement                               | SY15-16           |
|------------------------------------------------|-------------------|
| <b>Revenue</b>                                 |                   |
| 01. Per Pupil Charter Payments                 | 14,611,012        |
| 02. Per Pupil Facilities Allowance             | 2,992,128         |
| 03. Federal Entitlements                       | 816,752           |
| 04. Other Government Funding/Grants            | 852,356           |
| 05. Private Grants and Donations               | 340,000           |
| 06. Activity Fees                              | 334,110           |
| 07. Other Income (please describe in footnote) | 74,577            |
| <b>Total Revenue</b>                           | <b>20,020,935</b> |
| <b>Operating Expense</b>                       |                   |
| Personnel Salaries and Benefits                |                   |
| 08. Principal/Executive Salary                 | 614,117           |
| 09. Teachers Salaries                          | 6,464,999         |
| 10. Teacher Aides/Assistance Salaries          | 62,296            |
| 11. Other Education Professionals Salaries     | -                 |
| 12. Business/Operations Salaries               | 568,240           |
| 13. Clerical Salaries                          | 253,023           |
| 14. Custodial Salaries                         | 120,767           |
| 15. Other Staff Salaries                       | 2,632,467         |
| 16. Employee Benefits                          | 2,226,100         |
| 17. Contracted Staff                           | 278,200           |
| 18. Staff Development Expense                  | 236,074           |
| <b>Total Personnel Salaries and Benefits</b>   | <b>13,456,283</b> |
| Direct Student Expense                         |                   |
| 19. Textbooks                                  | 36,552            |
| 20. Student Supplies and Materials             | 275,899           |
| 21. Library and Media Center Materials         | 30,081            |
| 22. Student Assessment Materials               | 51,317            |
| 23. Contracted Student Services                | 183,000           |
| 24. Miscellaneous Student Expense **           | 44,385            |
| <b>Total Direct Student Expense</b>            | <b>621,233</b>    |
| Occupancy Expenses                             |                   |
| 25. Rent                                       | 573,940           |
| 26. Building Maintenance and Repairs           | 150,000           |
| 27. Utilities                                  | 374,955           |
| 28. Janitorial Supplies                        | -                 |
| 29. Contracted Building Services               | 482,474           |
| <b>Total Occupancy Expenses</b>                | <b>1,581,369</b>  |
| Office Expenses                                |                   |
| 30. Office Supplies and Materials              | 125,888           |
| 31. Office Equipment Rental and Maintenance    | 68,500            |
| 32. Telephone/Telecommunications               | 41,281            |

|                                            |                   |
|--------------------------------------------|-------------------|
| 33. Legal, Accounting and Payroll Services | 196,262           |
| 34. Printing and Copying                   | 14,326            |
| 35. Postage and Shipping                   | 17,831            |
| 36. Other                                  | 391,446           |
| <b>Total Office Expenses</b>               | <b>855,535</b>    |
| General Expenses                           |                   |
| 37. Insurance                              | 51,847            |
| 38. Transportation                         | 121,402           |
| 39. Food Service                           | 539,972           |
| 40. Administration Fee (to PCSB)           | 196,709           |
| 41. Management Fee                         | -                 |
| 42. Other General Expense                  | 204,127           |
| 43. Unforeseen Expenses                    | 100,000           |
| <b>Total General Expenses</b>              | <b>1,214,057</b>  |
| <b>Total Ordinary Expenses</b>             | <b>17,728,476</b> |
| <b>Interest, Depreciation</b>              |                   |
| 44. Depreciation Expense                   | 1,441,636         |
| 45. Interest Payments                      | 554,354           |
| <b>Total Interest, Depreciation</b>        | <b>1,995,990</b>  |
| <b>Total Expenses</b>                      | <b>19,724,467</b> |
| <b>Net Income</b>                          | <b>296,468</b>    |
| <b>Cash Flow Adjustments</b>               |                   |
| Depreciation and Amortization              | 1,441,636         |
| Operating Activities                       | 644,643           |
| Investing Activities                       | (993,300)         |
| Financing Activities                       | (586,565)         |
| <b>Total Cash Flow Adjustments</b>         | <b>506,414</b>    |
| <b>Net Cash Flow</b>                       | <b>802,883</b>    |