

EDSYS, INC.

EDUCATION DELIVERY SYSTEMS



CITY CHARTER HIGH SCHOOL

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SEPTEMBER, 2023

EDSYS, INC.

EDUCATION DELIVERY SYSTEMS

BOARD OF TRUSTEES MEETING

WEDNESDAY, September 20, 2023

- I. Educational Highlight: Social Emotional Learning (SEL) Initiative

- II. Consent Agenda
 1. Approve July 19, 2023 Meeting Minutes
 2. Enrollment
 3. Metrics
 4. June and July 2023 Financials

- III. Reports
 1. CEO's/Principal's Report
 - a. New Student Recruitment & Enrollment
 - b. Start of School Update
 2. Committee Updates
 - a. Finance
 - b. Governance

- IV. Old/New Business
 1. Approval of Student and Employee Handbook Revisions (*vote required*)
 - a. Attendance Policy
 - b. Mandated Reporting Policy
 2. Approval of Comprehensive/Title I School-Wide Plan (*vote required*)

- V. Executive Session
 1. Adjudications

- VI. Next Board Meeting- October 18, 2023
 1. Teen Quest 12th Grade Trip~ September 15th
 2. Camp Kon-O-Kwee 10th-Grade Trip~ September 27th
 3. Camp Kon-O-Kwee 9th-Grade Trip~ October 4th
 4. Parent/Teacher Conferences~ October 9th
 5. Ohio Pyle 11th-Grade Trip~ October 13th
 6. Open House~ October 14th

Minutes of a Regular Meeting of
THE BOARD OF TRUSTEES OF
EDSYS, INC

Time and Place

A meeting of the Board of Trustees of EDSYS, Inc., a Pennsylvania nonprofit corporation, was held at City Charter High School, 201 Stanwix Street, Pittsburgh, PA 15222, July 19, 2023 at 5:30 p.m.

The following Board of Trustees members were present and a quorum was established:

Gerry Dudley
Tom Ralston
Cindy Tananis
Cara Ciminillo
David Lehman
Onyeka Egbuna

Also present was:

Alan Shuckrow, Solicitor

Gerry Dudley chaired the meeting, which was called to order at 5:45 p.m.

Consent Agenda

The Consent Agenda included the following items:

- Approve May 17, 2023 Board Meeting Minutes
- Metrics
- Enrollment
- Financials

There was a minor correction to the minutes regarding a name misspelling. Cindy Tananis moved to approve the June 2023 minutes. Gerry Dudley seconded the motion. The motion to approve the minutes was unanimously approved.

Reports

▪ ***CEO's/Principal's Report***

Dr. Allen presented the enrollment report and metrics for June 2023. She indicated that our projections have been trending on par with enrollment for the class of 2025 but that we are slightly below the number of students who are seated among completed/accepted applications. She expects that we will reach our capacity of 180 students. She also discussed the new Assistant Principal, who was an internal candidate. There was an extended discussion regarding staffing and teacher retention.

Old/New Business**▪ *Approvals for 2023-2024 Employee and Student Handbooks***

Dr. Allen discussed that the Student Handbook will have a new design and shared some examples. She then provided an overview of the updates to the Student Handbook and Employee Handbooks. Alan noted that the Handbooks will be reviewed by the solicitors and suggested that this be reflected in the motion. Tom Ralston moved to approve the 2023-2024 Student Handbook subject to potential non-substantive revisions following a review by the solicitors. Cindy Tannins seconded the motion. The motion to approve the Student Handbook was unanimously approved. David Lehman moved to approve the 2023-2024 Employee Handbook subject to potential non-substantive revisions following a review by the solicitors. Onyeka Egbuna seconded the motion. The motion to approve the 2023-2024 Employee Handbook was unanimously approved.

Executive Session

Cindy Tananis motioned to go into Executive Session. David Lehman seconded the motion. The motion to go into Executive session was unanimously approved.

David Lehman motioned to come out of Executive Session. Tom Ralston seconded the motion. The motion to come out of Executive session was unanimously approved.

Adjudications

Following review and consideration of the foregoing Findings of Fact and Conclusions of Law, and consideration of the Recommendations of the Administration and the Board Officer, it is the final decision of the Board of Trustees of City Charter High School that J.R. shall be deemed expelled for 20 days.

David Lehman motioned to approve the adjudication as concerning J.R. as written. Gerry Dudley seconded the motion. The motion to accept the adjudication as written was unanimously approved.

Following review and consideration of the foregoing Findings of Fact and Conclusions of Law, and consideration of the Recommendations of the Administration and the Board Officer, it is the final decision of the Board of Trustees of City Charter High School that K.R. shall be deemed expelled for 45 days.

David Lehman motioned to approve the adjudication as concerning K.R. as written. Tom Ralston seconded the motion. The motion to accept the adjudication as written was approved with Cindy Tananis abstaining.

Following review and consideration of the foregoing Findings of Fact and Conclusions of Law, and consideration of the Recommendations of the Administration and the Board Officer, it is the final decision of the Board of Trustees of City Charter High School that J.R. shall be deemed expelled for 20 days.

David Lehman motioned to approve the adjudication as concerning J.R. as written. Gerry Dudley seconded the motion. The motion to accept the adjudication as written was unanimously approved.

Following review and consideration of the foregoing Findings of Fact and Conclusions of Law, and consideration of the Recommendations of the Administration and the Board Officer, it is the final decision of the Board of Trustees of City Charter High School that R.G. shall be deemed expelled for 16 days.

David Lehman motioned to approve the adjudication as concerning R.G. as written. Cindy Tananis seconded the motion. The motion to accept the adjudication as written was unanimously approved.

Following review and consideration of the foregoing Findings of Fact and Conclusions of Law, and consideration of the Recommendations of the Administration and the Board Officer, it is the final decision of the Board of Trustees of City Charter High School that J.F. shall be deemed expelled for 15 days.

David Lehman motioned to approve the adjudication as concerning J.F. as written. Cindy Tananis seconded the motion. The motion to accept the adjudication as written was unanimously approved.

Cindy Tananis motioned to adjourn. Tom Ralston seconded the motion. The motion to adjourn was unanimously approved. The meeting adjourned at 7:27 p.m.

The next regular Board of Trustees meeting is scheduled for Wednesday, September 20, 2023.

Submitted by,

Jenea Y. Laymon

CITY CHARTER HIGH SCHOOL STUDENT ENROLLMENT REPORT July 2023

ENROLLMENT TO DATE	516
Regular Education	439 79.46%
Special Education	105 20.54%

CATEGORY (Race by Gender)	2022/2023	2021/2022
White Male	15.31%	16.04%
White Female	12.02%	13.81%
Black Male	24.81%	24.25%
Black Female	31.20%	31.34%
Hispanic Male	1.36%	0.75%
Hispanic Female	0.58%	0.37%
Multi-Racial Male	6.20%	7.46%
Multi-Racial Female	6.01%	4.29%
Asian Male	0.97%	0.56%
Asian Female	1.36%	0.75%
American Indian	0.19%	0.37%
Other	0.00%	0.00%
	516	536

Grade	Enrollment Comparison		
	2022/2023	2021/2022	%Difference
12th Male	58	66	-12.1%
12th Female	49	65	-24.6%
Total	107	131	-18.3%
11th Male	41	64	-35.9%
11th Female	51	58	-12.1%
Total	92	122	-24.6%
10th Male	77	48	60.4%
10th Female	78	61	27.9%
Total	155	109	42.2%
9th Male	76	86	-11.6%
9th Female	86	88	-2.3%
Total	162	174	-6.9%
Total	516	536	-3.7%

School Districts		
Avonworth	1	0.19%
Baldwin	3	0.58%
Bethel Park	3	0.58%
Carlynton	2	0.39%
Chartiers Valley	1	0.19%
Clairton City	1	0.19%
Duquesne City	2	0.39%
East Allegheny	0	0.00%
Fox Chapel	1	0.19%
Gateway	2	0.39%
Keystone Oaks	1	0.19%
McKeesport	8	1.55%
Montour	3	0.58%
Mt. Lebanon	1	0.19%
North Hills	1	0.19%
Northgate	3	0.58%
Penn Hills	24	4.65%
PPS	389	75.39%
Quaker Valley	1	0.19%
Shaler Area	2	0.39%
South Allegheny	1	0.19%
Steel Valley	4	0.78%
Sto-Rox	18	3.49%
West Allegheny	1	0.19%
West Mifflin	1	0.19%
Wilkesburg	18	3.49%
Woodland Hills	24	4.65%

Totals	516	100.00%
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CATEGORY (Race by Grade)	9th	10th	11th	12th	Total
Black	18.41%	16.67%	9.88%	11.05%	56.01%
White	6.78%	8.72%	5.04%	6.78%	27.33%
Multi-Racial	4.84%	3.10%	2.13%	2.13%	12.21%
Hispanic	0.58%	0.58%	0.39%	0.39%	1.94%
Asian	0.78%	0.97%	0.19%	0.39%	2.33%
American Indian	0.00%	0.00%	0.19%	0.00%	0.19%

CATEGORY (Social Economic Status)	9th	10th	11th	12th	Total
Free	22.29%	18.41%	11.24%	12.21%	64.15%
Reduced	0.00%	0.00%	0.00%	0.00%	0.00%
Paid	9.11%	11.63%	6.59%	8.53%	35.85%
No Entry	0.00%	0.00%	0.00%	0.00%	0.00%



Student Enrollment

Grade Level	Current Year/Prior Year	Notes
9 th	171/160	Current Enrollment is High and Comparable to Prior Year
10 th	159/103	Current Enrollment Significantly Higher than Prior Year
11 th	95/117	Current Enrollment Lower than Prior Year
12 th	107/131	Current Enrollment Lower than Prior Year
		Current School-Wide Enrolment is Comparable to Prior Year School-Wide Total: 532/511

Personnel Management

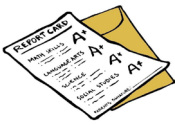
Measure	Current Year/Prior Year	Notes
Administrative Turnover	1/0	Assistant Principal vacancy
Faculty Turnover	0/3	
Staff Turnover	0/0	
Open Positions	14/7	Sample position vacancies: Cult Lit TA (2); Learning Support Teacher (3); Math/Science TA (2); Building Substitute; Business Affairs Associate; History Electives Teacher; History Teacher; Career Teacher; Information Literacy Teacher; School Safety Manager; Technology Teacher. Note: Some of these vacancies were filled through promotions of internal staff.
Promotions	2/0	1 Apprentice to Journeyman and 1 Journeyman to Expert
Leaves	0/0	

School Management and Leadership

Measure	Current Year*/Prior Year	Notes
Average Daily Membership	535.77/538.71	
Applications: New 9 th grade (2027)	221/275 / 302/397	Applications are lower than last year and higher than the are fully enrolled 2025 class. However, the number who have confirmed their acceptances through orientation and final enrollment paperwork (e.g. proof of 8 th grade promotion to 9 th grade) is lower and below capacity. Families have until the end of September to enroll. The class of 2026 continues to have a waitlist.
Suspensions > 1 day	8/4	There were a number of suspensions (12) resulting from poor behaviors on the New York trip.
Expulsions	5/3	
Faculty Observations	16/19	
Student Attendance %	93.36%/91.73%	
Faculty/Staff Attendance %	96.99%/97.27%	

Fiscal Health (As of July 31, 2023)

Measure	June	July
Bank Balance	\$7.756 M to \$6.192 M	\$7.648 to \$5.808 M
P/L Comparison: 22-23 to 21-22 YTD	Income: \$14.946 M to \$13.670 M Expense: \$13.972 M to \$12.162 M	Income: \$902 K to \$868 K Expense: \$1.244 M to \$1.177 M



Compliance and Reporting

Measure	Description	Notes
Annual Charter School Report	End of year report.	Submitted by August 1 st deadline.
Safe Schools Report	Various sub-reports submitted in coordination with PIMS reporting.	Submitted by July 31 st deadline.
Title I School-wide Plan		Submitted by September 1 st deadline.
PIMS	Various end of year/beginning of year PIMS reports.	Mr. Watson submitted various end of year and beginning of year PIMS reports.
PACSP Federal Grant (through PCPCS)	Quarterly reimbursement reports due.	Mrs. Fossum works with Melanie at Bookminders to prepare this report, which is extensive due to federal guidelines.

Initiatives/Grants

Initiative	Purpose	Fiscal Impact	Notes
Partner 4 Work multi-year competitive grant	Expand City High's career and technical course offerings and internship experiences in the IT (e.g. cybersecurity), Medical (e.g. nursing), and Manufacturing (e.g. mechatronics) fields.	\$62,000 annually (\$310k over 5 years)	Awarded March 31 st . This is a reimbursable grant. The new grant period began July 1 st .
PCCD Health and Safety Grant	State grant allocated to City High in the amount of \$140,000 to be used for school safety, health, and wellness enhancements.	\$140,000	Submitted grant application of December 31 st .
Ron Caplan Scholarship Grant	Unrestricted donation by Ron Caplan that City High will designate for college scholarships to graduating seniors that will be selected through an internal application process.	\$40,000	Ron Caplan made a personal contribution to City High after the prior grant arrangement ended in 2019. Carry-over funds were used to support the classes of 2020 and 2021.
Grant (Division of Federal Programs)	American Rescue Plan ESSER III (Elementary & Secondary School Emergency Relief) COVID-19 Grant	\$1,955,179.00	Grant approved and funds are disbursed throughout the year. The grant period ends September 30, 2024.
PACSP Federal Grant (through PCPCS)	Expanding Opportunities Through Quality Charter Schools Program (CSP)	\$1.5 M multi-year grant	Awarded on 5-10-21 for \$1.5 M for 3 years. Some expenses and budgeted items later deemed ineligible despite prior approval. Grant amount reduced to \$969,258.60. While our original award was reduced, we were notified that our allocation was increased through the end of the grant. The grant period ends on September 30, 2024.



Strategic Planning

Program	Date/Notes	Program	Date/Notes
<p>Revamped marketing approaches for increasing student recruitment are on-going.</p>	<p>We continue to enhance our multi-media, marketing, and strategic communication strategies, which are supported through the PACSP grant. There are 221/275 completed applications for the class of 2027. However, the number of seated students is below capacity. We have been exploring causes for the change this year and exploring additional indicators of enrollment trends for the new 2028 class.</p>	<p>4PLUS Model</p>	<p>Dr. Nelson presented a report of additional data metrics (i.e. GPA, attendance, tardies, course failures, Keystone scores/growth). Continuing to implement and monitor.</p>
		<p>PPS Annual Audit</p>	<p>Held on Thursday, June 1st. Annual findings letters received on 8-25-23 for the 21-22 and 22-23 years.</p>
		<p>Middle States Accreditation</p>	<p>Our visit took place on March 21st -24th. We are being recommended for full reaccreditation in the fall, which will be voted on by the Commission.</p>

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

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Balance Sheet

As of June 30, 2023

	Jun 30, 23	Jun 30, 22
ASSETS		
Current Assets		
Checking/Savings		
0101 · Huntington Bank Checking 5190	1,249,622.27	41,639.32
0101-01 · Huntington Bank MMAX 5231	5,462,342.60	5,115,890.34
0101-02 · Huntington Bank Chk FSA 5187	25,100.43	35,408.99
0102 · Huntington Bank SA Chk 5174	11,013.56	10,336.22
0122 · Cash Per Accountant	0.00	(60.22)
0103 · Investments		
0104 · PNC Bank Investment Cash	259,009.82	1,000,000.00
0105 · PNC Certificates of Deposit	749,322.50	0.00
Total 0103 · Investments	1,008,332.32	1,000,000.00
Total Checking/Savings	7,756,411.18	6,203,214.65
Accounts Receivable		
1120 · Grants Receivable Current	0.00	164,849.51
1200 · Accounts Receivable	809,268.88	1,147,442.43
1222 · Accounts Receivable Per Auditor	0.00	23.00
1300 · Accts Receivable - Non Tuition	244,106.68	241,826.42
Total Accounts Receivable	1,053,375.56	1,554,141.36
Other Current Assets		
1310 · Accrued Interest Receivable	8,410.96	0.00
1400 · Prepaid Expenses - Amortized	67,215.20	208,464.39
1405 · Prepaid Expenses	17,351.50	0.00
1410 · Prepaid Insurance	13,707.18	0.00
1425 · Due From Student Activites	19,948.46	9,731.62
1500 · Construction In Progress	0.00	0.00
Total Other Current Assets	126,633.30	218,196.01
Total Current Assets	8,936,420.04	7,975,552.02
Fixed Assets		
1700 · Fixed Assets		
1710 · Leasehold Improvements	854,622.61	713,250.57
1720 · Furniture/Fixtures	1,147,254.18	1,083,180.34
1730 · Office Equipment	2,100.73	2,100.73
1735 · Kitchen Equipment	221,997.02	221,997.02
1740 · Computer Equipment	871,139.90	810,084.05
Total 1700 · Fixed Assets	3,097,114.44	2,830,612.71
1800 · Accumulated Depreciation		
1810 · Accum Depr - Leasehold Improve	(631,990.07)	(597,994.98)
1820 · Accum Depr - Furniture/Fixtures	(1,083,874.65)	(1,062,697.72)
1830 · Accum Depr - Office Equipment	(2,100.73)	(2,100.59)
1835 · Accum Depr - Kitchen Equipment	(221,292.22)	(220,445.98)
1840 · Accum Depr - Computer Equipment	(633,130.11)	(579,569.11)
Total 1800 · Accumulated Depreciation	(2,572,387.78)	(2,462,808.38)
Total Fixed Assets	524,726.66	367,804.33
Other Assets		
1900 · Right of Use Asset	5,795,767.61	0.00
Total Other Assets	5,795,767.61	0.00
TOTAL ASSETS	15,256,914.31	8,343,356.35

Balance Sheet

As of June 30, 2023

	Jun 30, 23	Jun 30, 22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 · Accounts Payable	285,241.70	163,944.40
Total Accounts Payable	285,241.70	163,944.40
Credit Cards		
2100 · Huntington Bank CC Payable	7,189.59	0.00
Total Credit Cards	7,189.59	0.00
Other Current Liabilities		
2300 · Payroll Liabilities		
2310 · 401K	19,196.80	5,761.85
2320 · Retirement	21,805.13	24,402.99
2330 · Bus Pass	0.00	2,792.75
2340 · FSA Deposits	(1,188.03)	(10,739.67)
2350 · Life Insurance	1,296.05	2,099.47
2360 · Local Withholding	0.00	(72.13)
2380 · Dental and Vision Withholdings	402.01	0.00
2390 · Payroll Suspense	0.00	0.00
2395 · FSA/HRA Settlement	(6,487.46)	0.00
Total 2300 · Payroll Liabilities	35,024.50	24,245.26
2400 · Accrued Liabilities	26,445.80	143,078.83
2405 · Accrued Liabilities PSERS	88,425.60	0.00
2420 · Escheat Property	5,912.38	0.00
2435 · Operating Lease Liability	5,842,284.01	0.00
2450 · Attendance Incentive	145,331.00	140,600.00
2460 · Benefits Incentive	49,731.00	24,000.00
2500 · Student Card Deposits	10,527.23	12,700.59
2560 · Due To Operating Fund	19,948.46	0.00
2550 · Student Activities Funds Held	0.00	10,276.00
2600 · Refundable Advance	28,244.41	73,781.00
Total Other Current Liabilities	6,251,874.39	428,681.68
Total Current Liabilities	6,544,305.68	592,626.08
Total Liabilities	6,544,305.68	592,626.08
Equity		
3700 · Suspense	0.00	0.00
3900 · Net Assets	7,750,730.27	7,750,730.27
Net Income	961,878.36	0.00
Total Equity	8,712,608.63	7,750,730.27
TOTAL LIABILITIES & EQUITY	15,256,914.31	8,343,356.35

Net Asset Balances by Funding Source

As of June 30, 2023

	<u>Jun 30, 23</u>
10 WITHOUT DONOR RESTRICTIONS	8,690,823.55
20 WITH DONOR RESTRICTIONS	<u>21,785.08</u>
TOTAL	<u><u>8,712,608.63</u></u>

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

Accounts Receivable Aging Summary

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
10 WITHOUT DONOR RESTRICTIONS						
2. SCHOOL DISTRICTS						
AVONWORTH	12,675.49	0.00	0.00	0.00	15,210.60	27,886.09
BALDWIN WHITEHALL	6,325.89	0.00	0.00	0.00	0.00	6,325.89
BETHEL PARK SCHOOL DISTRICT	7,355.21	0.00	0.00	0.00	0.00	7,355.21
BRENTWOOD SD	5,834.22	(17,092.77)	0.00	0.00	0.00	(11,258.55)
CARLYNTON SCHOOL DISTRICT	2,341.43	0.00	0.00	0.00	0.00	2,341.43
CHARTIERS VALLEY SCHOOL DISTRICT	7,809.75	0.00	0.00	0.00	(52.30)	7,757.45
CLAIRTON CITY SCHOOL DISTRICT	5,578.37	0.00	0.00	0.00	6,694.06	12,272.43
DUQUESNE SCHOOL DISTRICT	4,510.92	0.00	0.00	0.00	0.00	4,510.92
EAST ALLEGHENY SCHOOL DISTRICT	4,296.56	0.00	0.00	0.00	1,936.66	6,233.22
FOX CHAPEL	1,635.40	0.00	0.00	0.00	0.00	1,635.40
GATEWAY	4,167.39	0.00	0.00	0.00	0.00	4,167.39
KEYSTONE OAKS SCHOOL DISTRICT	1,282.99	0.00	0.00	0.00	0.00	1,282.99
MCKEESPORT AREA SCHOOL DISTRICT	26,131.98	0.00	0.00	0.00	31,358.37	57,490.35
MONTOUR	4,058.80	0.00	0.00	0.00	0.00	4,058.80
MT LEBANON SCHOOL DISTRICT	2,586.09	0.00	0.00	0.00	0.00	2,586.09
NEW CASTLE SCHOOL DISTRICT	0.00	0.00	0.00	0.00	24,700.68	24,700.68
NEW KENSINGTON SD	0.00	0.00	0.00	0.00	792.13	792.13
NORTH HILLS	11,508.57	0.00	0.00	0.00	69,080.87	80,589.44
NORTHGATE SCHOOL DISTRICT	44,802.62	0.00	0.00	0.00	76,765.49	121,568.11
PENN HILLS	28,487.54	0.00	0.00	0.00	0.00	28,487.54
PLUM BOROUGH	0.00	0.00	0.00	0.00	974.35	974.35
QUAKER VALLEY	3,236.55	0.00	0.00	0.00	0.00	3,236.55
SHALER AREA SCHOOL DISTRICT	2,428.99	0.00	0.00	0.00	0.00	2,428.99
SOUTH ALLEGHENY SD	881.95	0.00	0.00	0.00	0.00	881.95
STEEL VALLEY	5,498.52	(675.31)	0.00	0.00	0.00	4,823.21
STO-ROX	18,766.33	0.00	0.00	0.00	0.00	18,766.33
WEST ALLEGHENY	6,723.83	0.00	0.00	0.00	0.00	6,723.83
WEST MIFFLIN SCHOOL DISTRICT	1,132.80	0.00	0.00	0.00	0.00	1,132.80
WILKINSBURG BOROUGH	333,247.17	0.00	0.00	0.00	0.00	333,247.17
WOODLAND HILLS	44,227.93	0.00	0.00	0.00	0.00	44,227.93
Total 2. SCHOOL DISTRICTS	597,533.29	(17,768.08)	0.00	0.00	227,460.91	807,226.12
5 MISC						
ALLEGHENY INTERMEDIATE UNIT	2,042.76	0.00	0.00	0.00	0.00	2,042.76
Total 5 MISC	2,042.76	0.00	0.00	0.00	0.00	2,042.76
Total 10 WITHOUT DONOR RESTRICTIONS	599,576.05	(17,768.08)	0.00	0.00	227,460.91	809,268.88
TOTAL	599,576.05	(17,768.08)	0.00	0.00	227,460.91	809,268.88

Accounts Payable Aging Summary

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
AFLAC	515.28	0.00	0.00	0.00	0.00	515.28
ALABAMA UNIVERSITY	2,000.00	0.00	0.00	0.00	0.00	2,000.00
ALLEGHENY INTERMEDIATE UNIT	17,177.75	0.00	0.00	0.00	0.00	17,177.75
BEATTY, JOHANNA	68.00	0.00	0.00	0.00	0.00	68.00
BENACK SOUND PRODUCTIONS INC	2,649.63	0.00	0.00	0.00	0.00	2,649.63
BRENNAN, KAITLYN	5,000.00	0.00	0.00	0.00	0.00	5,000.00
CAROLINA BIOLOGICAL SUPPLY CO	3,978.69	0.00	0.00	0.00	0.00	3,978.69
CCAC	1,000.00	0.00	0.00	0.00	0.00	1,000.00
CHATHAM UNIVERSITY	6,000.00	0.00	0.00	0.00	0.00	6,000.00
CONSOLIDATED COMMUNICATIONS	1,443.60	0.00	0.00	0.00	0.00	1,443.60
DREXEL UNIVERSITY	2,000.00	0.00	0.00	0.00	0.00	2,000.00
EASTERN AREA SPECIAL SCHOOLS JOINT COMM	3,500.00	0.00	0.00	0.00	0.00	3,500.00
EDUCATIONAL TRAVEL ADVENTURES	9,356.00	0.00	0.00	0.00	0.00	9,356.00
ESCALANTE, EMILY	44.25	0.00	0.00	0.00	0.00	44.25
ESTOCIN TRANSPORTATION SERVICES	3,880.00	0.00	0.00	0.00	0.00	3,880.00
EVANS CONSULTING & EVALUATIONS LLC	1,417.50	0.00	0.00	0.00	0.00	1,417.50
FORD BUSINESS MACHINES INC	7,043.67	0.00	0.00	0.00	0.00	7,043.67
FRANK, ROBERT	74.30	0.00	0.00	0.00	0.00	74.30
GALARDI'S	60.00	0.00	0.00	0.00	0.00	60.00
GITZEN, APRIL	1,265.00	0.00	0.00	0.00	0.00	1,265.00
GLOBAL RETIREMENT PARTNERS LLC	1,250.00	0.00	0.00	0.00	0.00	1,250.00
GOLD STAR FOODS	7.50	0.00	0.00	0.00	0.00	7.50
GOSA, JAMAAL	1,050.00	0.00	0.00	0.00	0.00	1,050.00
HARRISBURG UNIVERSITY	1,000.00	0.00	0.00	0.00	0.00	1,000.00
HD SUPPLY	973.43	(3.25)	0.00	0.00	0.00	970.18
HOLY FAMILY INSTITUTE	1,950.00	0.00	0.00	0.00	0.00	1,950.00
INTWINE CONNECT LLC	180.00	0.00	0.00	0.00	0.00	180.00
JIM LUDWIGS BLUMENGARTEN FLORIST	733.00	0.00	0.00	0.00	0.00	733.00
JOSTENS INC	15.85	0.00	0.00	0.00	0.00	15.85
KING, KARI OLMO	1,200.00	0.00	0.00	0.00	0.00	1,200.00
MINUTEMAN PRESS OF THE SOUTH SIDE	292.62	0.00	0.00	0.00	0.00	292.62
NELSON, CATHERINE AWSUMB	3,206.25	0.00	0.00	0.00	0.00	3,206.25
NELSON, MELISSA	27.00	0.00	0.00	0.00	0.00	27.00
OFFICE DEPOT - ODP BUSINESS SOLUTIONS	321.13	0.00	0.00	0.00	0.00	321.13
PARAGON FOODS	753.40	0.00	0.00	0.00	0.00	753.40
PENNSTATE WORLD	1,000.00	0.00	0.00	0.00	0.00	1,000.00
PENNSYLVANIA STATE UNIVERSITY	1,000.00	0.00	0.00	0.00	0.00	1,000.00
PENNWEST CALIFORNIA	2,000.00	0.00	0.00	0.00	0.00	2,000.00
PENNWEST EDINBORO	1,000.00	0.00	0.00	0.00	0.00	1,000.00
PERFORMANCE FOODSERVICE	5,628.41	0.00	0.00	0.00	0.00	5,628.41
PFEUFFER, JULIE	39.45	0.00	0.00	0.00	0.00	39.45
PITTSBURGH--MT OLIVER INTERM UNIT 2	2,002.75	0.00	0.00	0.00	0.00	2,002.75
PITTSBURGH ALLEGHENY COUNTY THERMAL LTD	9,690.11	0.00	0.00	0.00	0.00	9,690.11
PMC PROPERTY GROUP INC	34,316.07	0.00	0.00	0.00	0.00	34,316.07
POINT PARK UNIVERSITY	2,000.00	0.00	0.00	0.00	0.00	2,000.00
PORT AUTHORITY OF ALLEGHENY COUNTY	5,655.00	0.00	0.00	0.00	0.00	5,655.00
PRITT, SARAH	29.00	0.00	0.00	0.00	0.00	29.00
REVIVAL PRINT CO	1,510.26	0.00	0.00	0.00	0.00	1,510.26
SHELDON ADVERTISING	25,484.25	0.00	0.00	0.00	0.00	25,484.25
SLIPPERY ROCK UNIVERSITY - FIN AID	7,000.00	0.00	0.00	0.00	0.00	7,000.00

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

Accounts Payable Aging Summary

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
SMITH, AURORA	36.65	0.00	0.00	0.00	0.00	36.65
STONER, MELANIE	87.50	0.00	0.00	0.00	0.00	87.50
STRASSBURGER MCKENNA GUTNICK GEFSKY	3,240.00	0.00	0.00	0.00	0.00	3,240.00
TRANE US INC	11,053.00	0.00	0.00	0.00	0.00	11,053.00
TURNER-FORD, LAURETTE	34.40	0.00	0.00	0.00	0.00	34.40
TURNER DAIRY FARMS INC	635.85	0.00	0.00	0.00	0.00	635.85
UNITED STATES TREASURY	67,525.51	0.00	0.00	0.00	0.00	67,525.51
UNIVERSAL INFORMATION SYSTEMS	564.00	0.00	0.00	0.00	0.00	564.00
UNIVERSITY OF PITTSBURGH	4,000.00	0.00	0.00	0.00	0.00	4,000.00
US FOODS INC	4,674.59	0.00	0.00	0.00	0.00	4,674.59
VENTURINO, MELISSA	57.00	0.00	0.00	0.00	0.00	57.00
VISIPLEX INC	576.00	0.00	0.00	0.00	0.00	576.00
WHC PA LLC	12,935.00	0.00	0.00	0.00	0.00	12,935.00
WINTERS, VERLETHA	36.30	0.00	0.00	0.00	0.00	36.30
TOTAL	285,244.95	(3.25)	0.00	0.00	0.00	285,241.70

Comparative Income Statement

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
6500 · Earnings on Investments				
6510 · Int on Investments & Int Chck	113,004.70	0.00	113,004.70	100.0%
6530 · Unrealized Gains/Losses	1,560.00	0.00	1,560.00	100.0%
Total 6500 · Earnings on Investments	114,564.70	0.00	114,564.70	100.0%
6600 · Food Service Revenue				
6613 · Milk Proceeds	140.40	253.20	(112.80)	(44.55%)
6620 · Daily Sales -Non Reimburable	17,669.61	13,468.20	4,201.41	31.2%
6691 · School Store - Nonfood	248.00	17.50	230.50	1,317.14%
6692 · School Store Proceeds	12,778.25	11,765.75	1,012.50	8.61%
Total 6600 · Food Service Revenue	30,836.26	25,504.65	5,331.61	20.9%
6830 · Federal Revenue Intermed Source				
6832 · IDEA Funds	130,289.07	0.00	130,289.07	100.0%
Total 6830 · Federal Revenue Intermed Source	130,289.07	0.00	130,289.07	100.0%
6900 · Other Revenue from Local Source				
6920 · Contributions / Donations	54,280.60	0.00	54,280.60	100.0%
6940 · Receipts from LEAs				
6941 · Tuition Regular	9,588,822.58	8,762,757.86	826,064.72	9.43%
6942 · Tuition Special Education	2,985,020.29	3,097,845.62	(112,825.33)	(3.64%)
Total 6940 · Receipts from LEAs	12,573,842.87	11,860,603.48	713,239.39	6.01%
Total 6900 · Other Revenue from Local Source	12,628,123.47	11,860,603.48	767,519.99	6.47%
6990 · Miscellaneous Rev Grants	66,506.03	36,440.28	30,065.75	82.51%
7000 · Revenue from State Sources				
7271 - Special Ed Reimbursement	0.00	156,669.17	(156,669.17)	(100.0%)
7330 · Nurse Reimbursement	10,118.07	9,424.50	693.57	7.36%
7505 · Ready to Learn Block Grant	28,823.00	28,823.00	0.00	0.0%
7600 · Lunch/Milk Subsidies	7,132.25	6,084.54	1,047.71	17.22%
Total 7000 · Revenue from State Sources	46,073.32	201,001.21	(154,927.89)	(77.08%)
8000 · Rev from Federal Sources				
8390 · ERATE Revenue	523.89	4,445.53	(3,921.64)	(88.22%)
8531 · Lunch/Milk Subsidies	259,682.02	261,432.48	(1,750.46)	(0.67%)
8512 - Covid-19 SECIM	0.00	3,421.04	(3,421.04)	(100.0%)
8514 · Title I Revenue	252,819.31	309,052.34	(56,233.03)	(18.2%)
8515 · Title II Revenue	26,792.00	27,647.68	(855.68)	(3.1%)
8516 · Title III Revenue	1,376.80	734.40	642.40	87.47%
8517 · Title IV Revenue	19,557.00	19,685.00	(128.00)	(0.65%)
8520 · PA Charter Grant	364,089.63	377,950.20	(13,860.57)	(3.67%)
8741 - ESSER	0.00	103,020.60	(103,020.60)	(100.0%)
8744 · ARP ESSER	564,209.80	32,865.13	531,344.67	1,616.74%
8743 · ESSER II - CARES Act	437,686.73	343,326.18	94,360.55	27.48%
Total 8000 · Rev from Federal Sources	1,926,737.18	1,483,580.58	443,156.60	29.87%
9000 · Other Financing Sources				
9900 · Other Financing Misc Receipts	2,928.14	62,993.17	(60,065.03)	(95.35%)
Total 9000 · Other Financing Sources	2,928.14	62,993.17	(60,065.03)	(95.35%)
Total Income	14,946,058.17	13,670,123.37	1,275,934.80	9.33%
Gross Profit	14,946,058.17	13,670,123.37	1,275,934.80	9.33%
Expense				
100 · Personnel Services - Salaries	6,041,774.48	5,686,586.87	355,187.61	6.25%
200 · Personnel Services - Benefits				

Comparative Income Statement

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
211 · Medical Insurance	919,574.70	823,039.78	96,534.92	11.73%
212 · Dental Insurance	32,895.64	1,061.60	31,834.04	2,998.69%
213 · Life Insurance	22,714.71	23,051.38	(336.67)	(1.46%)
214 · Vision Insurance	7,491.95	0.00	7,491.95	100.0%
220 · Social Security	452,494.69	427,168.62	25,326.07	5.93%
230 · Retirement	1,218,497.72	1,230,500.00	(12,002.28)	(0.98%)
235 · 401K Retirement	242,705.43	198,916.72	43,788.71	22.01%
240 · Staff Tuition Reimbursement	16,502.57	37,473.43	(20,970.86)	(55.96%)
245 · Employee Bus Passes/Parking	(4,076.50)	0.00	(4,076.50)	(100.0%)
250 · UCOMP (Self Insured)	7,671.51	0.00	7,671.51	100.0%
260 · Workers' Comp	25,920.13	0.00	25,920.13	100.0%
Total 200 · Personnel Services - Benefits	2,942,392.55	2,741,211.53	201,181.02	7.34%
300 · Professional & Technical Svcs				
330 · Other Professional Services				
331 · ESL Services	14,594.45	8,632.55	5,961.90	69.06%
333 · Student College/Tech/Career	33,136.06	0.00	33,136.06	100.0%
335 · Private School Tuition	46,503.93	120,263.79	(73,759.86)	(61.33%)
336 · Payroll/Bookkeeping/Audit/Fed	95,583.45	0.00	95,583.45	100.0%
337 · Legal	92,415.30	0.00	92,415.30	100.0%
338 · Strategic Program Development	12,487.50	0.00	12,487.50	100.0%
339 · Misc Professional Services	86,009.00	424,573.71	(338,564.71)	(79.74%)
339.1 · Public Relations	92,100.62	0.00	92,100.62	100.0%
339.2 · Special Education Services	172,928.54	0.00	172,928.54	100.0%
Total 330 · Other Professional Services	645,758.85	553,470.05	92,288.80	16.68%
348 · Technology Subscription Services	116,472.64	0.00	116,472.64	100.0%
349 · Technology Support	55,950.74	84,265.04	(28,314.30)	(33.6%)
350 · Security Safety Services	92,912.40	0.00	92,912.40	100.0%
Total 300 · Professional & Technical Svcs	911,094.63	637,735.09	273,359.54	42.86%
400 · Purchased Property Services				
413 · Custodial Services	71,537.14	0.00	71,537.14	100.0%
431 · RPR & Maint - Buildings	44,710.07	5,969.50	38,740.57	648.98%
432 · RPR & Maint - Equipment	16,141.30	0.00	16,141.30	100.0%
440 · Utilities	309,843.05	234,543.07	75,299.98	32.11%
441 · Rental - Land & Buildings	1,666,864.65	1,407,200.04	259,664.61	18.45%
442 · Rental - Equipment	77,307.01	77,574.43	(267.42)	(0.35%)
449 · Other Rentals	10,492.50	4,136.00	6,356.50	153.69%
Total 400 · Purchased Property Services	2,196,895.72	1,729,423.04	467,472.68	27.03%
500 · Other Purchased Services				
513 · Other Student Transport Spec Ed	178,751.95	144,993.47	33,758.48	23.28%
515 · Transportation - Public Carrier	74,059.89	0.00	74,059.89	100.0%
519 · Student Transportation Misc	8,974.98	0.00	8,974.98	100.0%
525 · Bonding Insurance	3,710.81	8,017.13	(4,306.32)	(53.71%)
529 · Other Insurance	52,455.66	76,265.48	(23,809.82)	(31.22%)
530 · Communications	39,997.49	32,336.75	7,660.74	23.69%
549 · Advertising	141,066.77	165,865.88	(24,799.11)	(14.95%)
550 · Printing & Binding	259.41	7,131.57	(6,872.16)	(96.36%)
581 · Mileage	685.16	673.68	11.48	1.7%
582 · Travel	7,595.33	2,229.30	5,366.03	240.71%
590 · Other Purchased Services				
591 · Student Activities	106,017.99	21,415.04	84,602.95	395.06%
592 · Staff Development/20th Aniv	48,898.60	0.00	48,898.60	100.0%

Comparative Income Statement

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
599 · Other Purch Services	50,533.09	176,103.43	(125,570.34)	(71.31%)
Total 590 · Other Purchased Services	205,449.68	197,518.47	7,931.21	4.02%
542 · Board Development	15,895.00	0.00	15,895.00	100.0%
Total 500 · Other Purchased Services	728,902.13	635,031.73	93,870.40	14.78%
600 · Supplies				
610 · General Supplies				
611 · Gen Supplies	167,320.78	195,206.95	(27,886.17)	(14.29%)
612 · Art and Music Supplies	1,686.20	0.00	1,686.20	100.0%
613 · Instructional Materials	26,407.55	0.00	26,407.55	100.0%
614 · Custodial Supplies	46,493.82	0.00	46,493.82	100.0%
618 · Technology Supplies	51,853.86	0.00	51,853.86	100.0%
619 · ESL Supplies	1,606.69	2,131.98	(525.29)	(24.64%)
Total 610 · General Supplies	295,368.90	197,338.93	98,029.97	49.68%
632 · Milk	6,367.32	0.00	6,367.32	100.0%
630 · School Store - Nonfood	0.00	528.50	(528.50)	(100.0%)
634 · School Store - Food	1,924.21	1,858.82	65.39	3.52%
635 · Student Lunches	175,951.39	129,377.44	46,573.95	36.0%
636 · Refreshments	17,293.15	9,498.60	7,794.55	82.06%
640 · Books & Periodicals	23,309.79	22,864.68	445.11	1.95%
648 · Educational Software	37,842.09	54,552.33	(16,710.24)	(30.63%)
Total 600 · Supplies	558,056.85	416,019.30	142,037.55	34.14%
700 · Property				
740 · Depreciation	205,254.40	239,372.18	(34,117.78)	(14.25%)
756 · Technology Equipment	21,420.19	51,343.21	(29,923.02)	(58.28%)
790 · Other Property Purchases	10,990.82	0.00	10,990.82	100.0%
Total 700 · Property	237,665.41	290,715.39	(53,049.98)	(18.25%)
800 · Other Objects				
810 · Dues and Fees	296.78	530.00	(233.22)	(44.0%)
815 · Student Awards	26,200.00	24,850.00	1,350.00	5.43%
820 · Claims/Penalties/Late Fees	2,586.60	129.53	2,457.07	1,896.91%
890 · Bad Debt Expense	326,160.25	0.00	326,160.25	100.0%
Total 800 · Other Objects	355,243.63	25,509.53	329,734.10	1,292.59%
Total Expense	13,972,025.40	12,162,232.48	1,809,792.92	14.88%
Net Ordinary Income	974,032.77	1,507,890.89	(533,858.12)	(35.4%)
Other Income/Expense				
Other Income				
9100 · Student Contributed Act Income	36,090.00	0.00	36,090.00	100.0%
Total Other Income	36,090.00	0.00	36,090.00	100.0%
Other Expense				
9800 · Prior Period Adjustment	1,369.16	0.00	1,369.16	100.0%
9500 · Purchased Services For SA	36,246.99	0.00	36,246.99	100.0%
9150 · Supplies For SA	10,424.52	0.00	10,424.52	100.0%
9160 · SA Bank Fees	203.74	0.00	203.74	100.0%
Total Other Expense	48,244.41	0.00	48,244.41	100.0%
Net Other Income	(12,154.41)	0.00	(12,154.41)	(100.0%)
Net Income	961,878.36	1,507,890.89	(546,012.53)	(36.21%)

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6500 · Earnings on Investments				
6510 · Int on Investments & Int Chck	113,004.70	5,000.00	108,004.70	2,260.09%
6530 · Unrealized Gains/Losses	1,560.00	0.00	1,560.00	100.0%
6500 · Earnings on Investments - Other	0.00	0.00	0.00	0.0%
Total 6500 · Earnings on Investments	114,564.70	5,000.00	109,564.70	2,291.29%
6600 · Food Service Revenue				
6611 · School Lunch Program	0.00	25,000.00	(25,000.00)	0.0%
6613 · Milk Proceeds	140.40	0.00	140.40	100.0%
6620 · Daily Sales -Non Reimburable	17,669.61	0.00	17,669.61	100.0%
6650 · Price Reduction - Reduced Price	0.00	0.00	0.00	0.0%
6691 · School Store - Nonfood	248.00	0.00	248.00	100.0%
6692 · School Store Proceeds	12,778.25	0.00	12,778.25	100.0%
6600 · Food Service Revenue - Other	0.00	0.00	0.00	0.0%
Total 6600 · Food Service Revenue	30,836.26	25,000.00	5,836.26	123.35%
6700 · Revenue From LEA Activities				
6790 · Revenue From Student Activites	0.00	25,000.00	(25,000.00)	0.0%
Total 6700 · Revenue From LEA Activities	0.00	25,000.00	(25,000.00)	0.0%
6830 · Federal Revenue Intermed Source				
6832 · IDEA Funds	130,289.07	0.00	130,289.07	100.0%
6830 · Federal Revenue Intermed Source - Other	0.00	0.00	0.00	0.0%
Total 6830 · Federal Revenue Intermed Source	130,289.07	0.00	130,289.07	100.0%
6900 · Other Revenue from Local Source				
6920 · Contributions / Donations	54,280.60	0.00	54,280.60	100.0%
6940 · Receipts from LEAs				
6941 · Tuition Regular	9,588,822.58	8,961,273.00	627,549.58	107.0%
6942 · Tuition Special Education	2,985,020.29	2,829,002.00	156,018.29	105.52%
6940 · Receipts from LEAs - Other	0.00	0.00	0.00	0.0%
Total 6940 · Receipts from LEAs	12,573,842.87	11,790,275.00	783,567.87	106.65%
6900 · Other Revenue from Local Source - Other	0.00	0.00	0.00	0.0%
Total 6900 · Other Revenue from Local Source	12,628,123.47	11,790,275.00	837,848.47	107.11%
6990 · Miscellaneous Rev Grants	66,506.03	45,000.00	21,506.03	147.79%
7000 · Revenue from State Sources				
7170 · State Building Reimbursement	0.00	40,000.00	(40,000.00)	0.0%
7271 · Special Ed Reimbursement	0.00	155,000.00	(155,000.00)	0.0%
7330 · Nurse Reimbursement	10,118.07	10,000.00	118.07	101.18%
7505 · Ready to Learn Block Grant	28,823.00	0.00	28,823.00	100.0%
7600 · Lunch/Milk Subsidies	7,132.25	15,000.00	(7,867.75)	47.55%
Total 7000 · Revenue from State Sources	46,073.32	220,000.00	(173,926.68)	20.94%
8000 · Rev from Federal Sources				
8390 · ERATE Revenue	523.89	40,000.00	(39,476.11)	1.31%
8531 · Lunch/Milk Subsidies	259,682.02	210,000.00	49,682.02	123.66%
8514 · Title I Revenue	252,819.31	262,000.00	(9,180.69)	96.5%
8515 · Title II Revenue	26,792.00	25,000.00	1,792.00	107.17%
8516 · Title III Revenue	1,376.80	3,000.00	(1,623.20)	45.89%
8517 · Title IV Revenue	19,557.00	20,000.00	(443.00)	97.79%
8520 · PA Charter Grant	364,089.63	400,000.00	(35,910.37)	91.02%
8744 · ARP ESSER	564,209.80	1,050,000.00	(485,790.20)	53.73%
8743 · ESSER II - CARES Act	437,686.73	450,000.00	(12,313.27)	97.26%

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total 8000 · Rev from Federal Sources	1,926,737.18	2,460,000.00	(533,262.82)	78.32%
9000 · Other Financing Sources				
9900 · Other Financing Misc Receipts	2,928.14	50,000.00	(47,071.86)	5.86%
Total 9000 · Other Financing Sources	2,928.14	50,000.00	(47,071.86)	5.86%
Total Income	14,946,058.17	14,620,275.00	325,783.17	102.23%
Gross Profit	14,946,058.17	14,620,275.00	325,783.17	102.23%
Expense				
100 · Personnel Services - Salaries	6,041,774.48	6,674,310.00	(632,535.52)	90.52%
200 · Personnel Services - Benefits				
211 · Medical Insurance	919,574.70	3,031,031.00	(2,111,456.30)	30.34%
212 · Dental Insurance	32,895.64	0.00	32,895.64	100.0%
213 · Life Insurance	22,714.71	0.00	22,714.71	100.0%
214 · Vision Insurance	7,491.95	0.00	7,491.95	100.0%
220 · Social Security	452,494.69	0.00	452,494.69	100.0%
230 · Retirement	1,218,497.72	0.00	1,218,497.72	100.0%
235 · 401K Retirement	242,705.43	0.00	242,705.43	100.0%
240 · Staff Tuition Reimbursement	16,502.57	24,000.00	(7,497.43)	68.76%
245 · Employee Bus Passes/Parking	(4,076.50)			
250 · UCOMP (Self Insured)	7,671.51	0.00	7,671.51	100.0%
260 · Workers' Comp	25,920.13	0.00	25,920.13	100.0%
200 · Personnel Services - Benefits - Other	0.00	0.00	0.00	0.0%
Total 200 · Personnel Services - Benefits	2,942,392.55	3,055,031.00	(112,638.45)	96.31%
300 · Professional & Technical Svcs				
330 · Other Professional Services				
331 · ESL Services	14,594.45	12,000.00	2,594.45	121.62%
332 · Extended Day/Tutors Spec Ed	0.00	25,000.00	(25,000.00)	0.0%
333 · Student College/Tech/Career	33,136.06	40,000.00	(6,863.94)	82.84%
335 · Private School Tuition	46,503.93	0.00	46,503.93	100.0%
336 · Payroll/Bookkeeping/Audit/Fed	95,583.45	110,000.00	(14,416.55)	86.89%
337 · Legal	92,415.30	80,000.00	12,415.30	115.52%
338 · Strategic Program Development	12,487.50	40,000.00	(27,512.50)	31.22%
339 · Misc Professional Services	86,009.00	14,000.00	72,009.00	614.35%
339.1 · Public Relations	92,100.62	132,500.00	(40,399.38)	69.51%
339.2 · Special Education Services	172,928.54	137,500.00	35,428.54	125.77%
Total 330 · Other Professional Services	645,758.85	591,000.00	54,758.85	109.27%
348 · Technology Subscription Services	116,472.64	34,500.00	81,972.64	337.6%
349 · Technology Support	55,950.74	40,000.00	15,950.74	139.88%
350 · Security Safety Services	92,912.40	5,000.00	87,912.40	1,858.25%
Total 300 · Professional & Technical Svcs	911,094.63	670,500.00	240,594.63	135.88%
400 · Purchased Property Services				
413 · Custodial Services	71,537.14	0.00	71,537.14	100.0%
431 · RPR & Maint - Buildings	44,710.07	0.00	44,710.07	100.0%
432 · RPR & Maint - Equipment	16,141.30	0.00	16,141.30	100.0%
438 · RPR & Maint - Tech	0.00	0.00	0.00	0.0%
440 · Utilities	309,843.05	215,000.00	94,843.05	144.11%
441 · Rental - Land & Buildings	1,666,864.65	1,520,000.00	146,864.65	109.66%
442 · Rental - Equipment	77,307.01	85,000.00	(7,692.99)	90.95%
448 · Lease/Rental - Tech	0.00	0.00	0.00	0.0%
449 · Other Rentals	10,492.50	0.00	10,492.50	100.0%
Total 400 · Purchased Property Services	2,196,895.72	1,820,000.00	376,895.72	120.71%

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
500 · Other Purchased Services				
513 · Other Student Transport Spec Ed	178,751.95	137,500.00	41,251.95	130.0%
515 · Transportation - Public Carrier	74,059.89	230,000.00	(155,940.11)	32.2%
519 · Student Transportation Misc	8,974.98	40,000.00	(31,025.02)	22.44%
523 · General Property - Liabil	0.00	0.00	0.00	0.0%
525 · Bonding Insurance	3,710.81	0.00	3,710.81	100.0%
529 · Other Insurance	52,455.66	85,000.00	(32,544.34)	61.71%
530 · Communications	39,997.49	40,000.00	(2.51)	99.99%
549 · Advertising	141,066.77	132,500.00	8,566.77	106.47%
550 · Printing & Binding	259.41	0.00	259.41	100.0%
581 · Mileage	685.16	0.00	685.16	100.0%
582 · Travel	7,595.33	8,000.00	(404.67)	94.94%
590 · Other Purchased Services				
591 · Student Activities	106,017.99	25,000.00	81,017.99	424.07%
592 · Staff Development/20th Aniv	48,898.60	45,000.00	3,898.60	108.66%
599 · Other Purch Services	50,533.09	260,000.00	(209,466.91)	19.44%
Total 590 · Other Purchased Services	205,449.68	330,000.00	(124,550.32)	62.26%
542 · Board Development	15,895.00	3,000.00	12,895.00	529.83%
Total 500 · Other Purchased Services	728,902.13	1,006,000.00	(277,097.87)	72.46%
600 · Supplies				
610 · General Supplies				
611 · Gen Supplies	167,320.78	113,000.00	54,320.78	148.07%
612 · Art and Music Supplies	1,686.20	10,000.00	(8,313.80)	16.86%
613 · Instructional Materials	26,407.55	175,000.00	(148,592.45)	15.09%
614 · Custodial Supplies	46,493.82	150,000.00	(103,506.18)	31.0%
618 · Technology Supplies	51,853.86	0.00	51,853.86	100.0%
619 · ESL Supplies	1,606.69	0.00	1,606.69	100.0%
Total 610 · General Supplies	295,368.90	448,000.00	(152,631.10)	65.93%
621 · Natural Gas	0.00	0.00	0.00	0.0%
622 · Electricity	0.00	0.00	0.00	0.0%
630 · School Store - Nonfood	0.00	0.00	0.00	0.0%
632 · Milk	6,367.32	0.00	6,367.32	100.0%
633 · SAGE Store Food Supplies	0.00	0.00	0.00	0.0%
634 · School Store - Food	1,924.21	0.00	1,924.21	100.0%
635 · Student Lunches	175,951.39	177,500.00	(1,548.61)	99.13%
636 · Refreshments	17,293.15	40,000.00	(22,706.85)	43.23%
640 · Books & Periodicals	23,309.79	0.00	23,309.79	100.0%
648 · Educational Software	37,842.09	0.00	37,842.09	100.0%
Total 600 · Supplies	558,056.85	665,500.00	(107,443.15)	83.86%
700 · Property				
740 · Depreciation	205,254.40	0.00	205,254.40	100.0%
752 · Capitalized Equipment	0.00	0.00	0.00	0.0%
756 · Technology Equipment	21,420.19	210,000.00	(188,579.81)	10.2%
790 · Other Property Purchases	10,990.82	100,000.00	(89,009.18)	10.99%
Total 700 · Property	237,665.41	310,000.00	(72,334.59)	76.67%
800 · Other Objects				
810 · Dues and Fees	296.78	0.00	296.78	100.0%
815 · Student Awards	26,200.00	0.00	26,200.00	100.0%
820 · Claims/Penalties/Late Fees	2,586.60	0.00	2,586.60	100.0%
831 · Interest - Loans/Leases/Purch	0.00	0.00	0.00	0.0%

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
890 · Bad Debt Expense	326,160.25	0.00	326,160.25	100.0%
Total 800 · Other Objects	355,243.63	0.00	355,243.63	100.0%
8600 · Fixed Asset Purchase	0.00	0.00	0.00	0.0%
Total Expense	13,972,025.40	14,201,341.00	(229,315.60)	98.39%
Net Ordinary Income	974,032.77	418,934.00	555,098.77	232.5%
Other Income/Expense				
Other Income				
9100 · Student Contributed Act Income	36,090.00	0.00	36,090.00	100.0%
Total Other Income	36,090.00	0.00	36,090.00	100.0%
Other Expense				
9960 · Close Without Donor Restriction	0.00			
9800 · Prior Period Adjustment	1,369.16			
9500 · Purchased Services For SA	36,246.99	0.00	36,246.99	100.0%
9150 · Supplies For SA	10,424.52	0.00	10,424.52	100.0%
9160 · SA Bank Fees	203.74	0.00	203.74	100.0%
Total Other Expense	48,244.41	0.00	48,244.41	100.0%
Net Other Income	(12,154.41)	0.00	(12,154.41)	100.0%
Net Income	961,878.36	418,934.00	542,944.36	229.6%

EDSYS DBA CITY CHARTER HIGH SCHOOL
CASH FLOW

	<u>Cash In</u>	<u>Cash Out</u>	<u>Net In/(Out)</u>	<u>Balance</u>
				6,203,346.63
July 2022	786,019.61	1,180,382.55	(394,362.94)	5,808,983.69
August 2022	1,152,947.22	1,069,214.38	83,732.84	5,892,716.53
September 2022	823,376.73	1,334,870.91	(511,494.18)	5,381,222.35
October 2022	1,097,396.08	1,431,604.55	(334,208.47)	5,047,013.88
November 2022	982,071.51	774,877.74	207,193.77	5,254,207.65
December 2022	842,981.68	1,027,465.99	(184,484.31)	5,069,723.34
January 2023	1,386,580.98	927,562.82	459,018.16	5,528,741.50
February 2023	1,845,677.85	1,028,676.92	817,000.93	6,345,742.43
March 2023	1,717,036.00	1,097,284.27	619,751.73	6,965,494.16
April 2023	1,187,391.97	1,056,246.84	131,145.13	7,096,639.29
May 2023	1,083,457.88	1,292,319.15	(208,861.27)	6,887,778.02
June 2023	2,084,748.05	1,216,114.89	868,633.16	7,756,411.18
Ending Balance	<u><u>14,989,685.56</u></u>	<u><u>13,436,621.01</u></u>	<u><u>1,553,064.55</u></u>	<u><u>7,756,411.18</u></u>

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

Financial Metrics
As of June 30, 2023

As of:	Cash Balance	Current Ratio*	Tuition Receivable	Accounts Payable	Accrued Payroll Liab
June 30, 2023	\$ 7,756,411	\$12.73 to \$1	\$809,269	\$285,242	\$318,512
May 31, 2023	\$ 6,887,778	\$16.30 to \$1	\$1,831,630	\$211,143	\$228,470

*Current Ratio = Current Assets/Current Liabilities

Tuition Receivable

	Total	Current	1 - 30	31 - 60	61 - 90	> 90
June 30, 2023	\$1,831,630	\$938,822	\$0	\$0	\$0	\$892,808
May 31, 2023	\$809,269	\$599,576	(\$17,768)	\$0	\$0	\$227,461

**For the 12 months
Ending June 2023**

	Total Revenue	Total Expense	Revenue Per Student*	Expense Per Student*
2023	\$14,946,058	\$13,972,025	\$27,781	\$25,970
22/23 Budget	\$14,620,275	\$14,201,341	\$26,390	\$25,634
% of Budget	102%	98%	105%	101%
2022	\$13,670,123	\$12,162,232	\$25,504	\$22,691

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

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Balance Sheet

As of July 31, 2023

	Jul 31, 23	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings		
0101-01 · Huntington Bank MMAX 5231	5,478,348.01	5,462,342.60
0101-02 · Huntington Bank Chk FSA 5187	61,176.89	25,100.43
0101 · Huntington Bank Checking 5190	1,087,765.31	1,249,622.27
0102 · Huntington Bank SA Chk 5174	10,998.56	11,013.56
0103 · Investments		
0104 · PNC Bank Investment Cash	260,017.41	259,009.82
0105 · PNC Certificates of Deposit	749,760.00	749,322.50
Total 0103 · Investments	<u>1,009,777.41</u>	<u>1,008,332.32</u>
Total Checking/Savings	<u>7,648,066.18</u>	<u>7,756,411.18</u>
Accounts Receivable		
1200 · Accounts Receivable	426,121.97	809,268.88
1300 · Accts Receivable - Non Tuition	237,292.15	244,106.68
Total Accounts Receivable	<u>663,414.12</u>	<u>1,053,375.56</u>
Other Current Assets		
1310 · Accrued Interest Receivable	10,514.38	8,410.96
1400 · Prepaid Expenses - Amortized	70,376.29	67,215.20
1405 · Prepaid Expenses	(122,406.17)	17,351.50
1410 · Prepaid Insurance	66,848.44	13,707.18
1425 · Due From Student Activites	19,939.31	19,948.46
Total Other Current Assets	<u>45,272.25</u>	<u>126,633.30</u>
Total Current Assets	<u>8,356,752.55</u>	<u>8,936,420.04</u>
Fixed Assets		
1700 · Fixed Assets		
1710 · Leasehold Improvements	887,396.61	854,622.61
1720 · Furniture/Fixtures	1,147,254.18	1,147,254.18
1730 · Office Equipment	2,100.73	2,100.73
1735 · Kitchen Equipment	221,997.02	221,997.02
1740 · Computer Equipment	871,139.90	871,139.90
Total 1700 · Fixed Assets	<u>3,129,888.44</u>	<u>3,097,114.44</u>
1800 · Accumulated Depreciation		
1810 · Accum Depr - Leasehold Improve	(634,833.29)	(631,990.07)
1820 · Accum Depr - Furniture/Fixtures	(1,085,566.53)	(1,083,874.65)
1830 · Accum Depr - Office Equipment	(2,100.73)	(2,100.73)
1835 · Accum Depr - Kitchen Equipment	(221,362.74)	(221,292.22)
1840 · Accum Depr - Computer Equipment	(648,554.38)	(633,130.11)
Total 1800 · Accumulated Depreciation	<u>(2,592,417.67)</u>	<u>(2,572,387.78)</u>
Total Fixed Assets	<u>537,470.77</u>	<u>524,726.66</u>
Other Assets		
1900 · Right of Use Asset	5,795,767.61	5,795,767.61
Total Other Assets	<u>5,795,767.61</u>	<u>5,795,767.61</u>
TOTAL ASSETS	<u><u>14,689,990.93</u></u>	<u><u>15,256,914.31</u></u>

Balance Sheet

As of July 31, 2023

	Jul 31, 23	Jun 30, 23
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 · Accounts Payable	187,580.95	285,241.70
Total Accounts Payable	187,580.95	285,241.70
Credit Cards		
2100 · Huntington Bank CC Payable	0.00	7,189.59
Total Credit Cards	0.00	7,189.59
Other Current Liabilities		
2300 · Payroll Liabilities		
2310 · 401K	6,519.48	19,196.80
2320 · Retirement	2,665.63	21,805.13
2330 · Bus Pass	341.25	0.00
2340 · FSA Deposits	(483.64)	(1,188.03)
2350 · Life Insurance	1,261.30	1,296.05
2380 · Dental and Vision Withholdings	442.80	402.01
2395 · FSA/HRA Settlement	(5,945.06)	(6,487.46)
2300 · Payroll Liabilities - Other	(4.50)	0.00
Total 2300 · Payroll Liabilities	4,797.26	35,024.50
2400 · Accrued Liabilities	20,282.54	26,445.80
2405 · Accrued Liabilities PSERS	13,705.10	88,425.60
2420 · Escheat Property	5,912.38	5,912.38
2435 · Operating Lease Liability	5,842,284.01	5,842,284.01
2450 · Attendance Incentive	145,331.00	145,331.00
2460 · Benefits Incentive	49,731.00	49,731.00
2500 · Student Card Deposits	11,174.23	10,527.23
2560 · Due To Operating Fund	19,939.31	19,948.46
2600 · Refundable Advance	28,244.41	28,244.41
Total Other Current Liabilities	6,141,401.24	6,251,874.39
Total Current Liabilities	6,328,982.19	6,544,305.68
Total Liabilities	6,328,982.19	6,544,305.68
Equity		
3700 · Suspense	(8,700.38)	0.00
3900 · Net Assets	8,712,608.63	7,750,730.27
Net Income	(342,899.51)	961,878.36
Total Equity	8,361,008.74	8,712,608.63
TOTAL LIABILITIES & EQUITY	14,689,990.93	15,256,914.31

Net Asset Balances by Funding Source

As of July 31, 2023

	<u>Jul 31, 23</u>
10 WITHOUT DONOR RESTRICTIONS	8,348,237.39
20 WITH DONOR RESTRICTIONS	<u>21,471.73</u>
TOTAL	<u><u>8,369,709.12</u></u>

Accounts Receivable Aging Summary

As of July 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
10 WITHOUT DONOR RESTRICTIONS						
2. SCHOOL DISTRICTS						
AVONWORTH	0.00	2,535.09	10,140.40	0.00	15,210.60	27,886.09
BALDWIN WHITEHALL	0.00	6,325.89	0.00	0.00	0.00	6,325.89
BRENTWOOD SD	0.00	0.00	(17,092.77)	0.00	0.00	(17,092.77)
CARLYNTON SCHOOL DISTRICT	0.00	2,341.43	0.00	0.00	0.00	2,341.43
CHARTIERS VALLEY SCHOOL DISTRICT	0.00	0.00	0.00	0.00	(52.30)	(52.30)
CLAIRTON CITY SCHOOL DISTRICT	0.00	1,115.67	4,462.70	0.00	6,694.06	12,272.43
DUQUESNE SCHOOL DISTRICT	0.00	4,510.92	0.00	0.00	0.00	4,510.92
EAST ALLEGHENY SCHOOL DISTRICT	0.00	0.00	4,296.56	0.00	1,936.66	6,233.22
KEYSTONE OAKS SCHOOL DISTRICT	0.00	1,282.99	0.00	0.00	0.00	1,282.99
MCKEESPORT AREA SCHOOL DISTRICT	0.00	5,226.40	20,905.58	0.00	31,358.37	57,490.35
NEW CASTLE SCHOOL DISTRICT	0.00	0.00	0.00	0.00	24,700.68	24,700.68
NEW KENSINGTON SD	0.00	0.00	0.00	0.00	792.13	792.13
NORTH HILLS	0.00	2,301.72	9,206.85	0.00	69,080.87	80,589.44
NORTHGATE SCHOOL DISTRICT	0.00	7,844.23	36,958.39	0.00	76,765.49	121,568.11
PENN HILLS	0.00	28,487.54	0.00	0.00	0.00	28,487.54
PLUM BOROUGH	0.00	0.00	0.00	0.00	974.35	974.35
STEEL VALLEY	0.00	5,498.52	(675.31)	0.00	0.00	4,823.21
STO-ROX	0.00	18,766.33	0.00	0.00	0.00	18,766.33
WEST MIFFLIN SCHOOL DISTRICT	0.00	(6.00)	0.00	0.00	0.00	(6.00)
WOODLAND HILLS	0.00	44,227.93	0.00	0.00	0.00	44,227.93
Total 2. SCHOOL DISTRICTS	0.00	130,458.66	68,202.40	0.00	227,460.91	426,121.97
Total 10 WITHOUT DONOR RESTRICTIONS	0.00	130,458.66	68,202.40	0.00	227,460.91	426,121.97
TOTAL	0.00	130,458.66	68,202.40	0.00	227,460.91	426,121.97

Accounts Payable Aging Summary

As of July 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
21ST CENTURY	540.00	0.00	0.00	0.00	0.00	540.00
ACLD INC	2,500.00	0.00	0.00	0.00	0.00	2,500.00
AFLAC	515.28	0.00	0.00	0.00	0.00	515.28
ALLEGHENY INTERMEDIATE UNIT	0.00	16,576.15	0.00	0.00	0.00	16,576.15
BRENNAN, KAITLYN	5,000.00	0.00	0.00	0.00	0.00	5,000.00
CAROLINA BIOLOGICAL SUPPLY CO	198.17	0.00	0.00	0.00	0.00	198.17
CDW GOVERNMENT	10,217.89	0.00	0.00	0.00	0.00	10,217.89
CENTRAL SUSQUEHANNA INTERMEDIATE UNIT	13,612.40	0.00	0.00	0.00	0.00	13,612.40
COLKER JANITORIAL SUPPLY	711.73	0.00	0.00	0.00	0.00	711.73
CONSOLIDATED COMMUNICATIONS	651.11	0.00	0.00	0.00	0.00	651.11
EVANS CONSULTING & EVALUATIONS LLC	0.00	1,417.50	0.00	0.00	0.00	1,417.50
FORD BUSINESS MACHINES INC	0.00	7,043.67	0.00	0.00	0.00	7,043.67
GOSA, JAMAAL	750.00	0.00	0.00	0.00	0.00	750.00
HD SUPPLY	1,875.13	0.00	0.00	0.00	0.00	1,875.13
HIGHMARK BLUE SHIELD	0.00	(38,214.34)	0.00	0.00	0.00	(38,214.34)
HUNTINGTON NATIONAL BANK CC	6,608.40	0.00	0.00	0.00	0.00	6,608.40
IRON MOUNTAIN	399.36	0.00	0.00	0.00	0.00	399.36
JOSTENS INC	15.85	0.00	0.00	0.00	0.00	15.85
LINCOLN LEARNING SOLUTIONS	300.00	0.00	0.00	0.00	0.00	300.00
MCMASTER-CARR	392.22	0.00	0.00	0.00	0.00	392.22
OFFICE DEPOT - ODP BUSINESS SOLUTIONS	1,687.30	0.00	0.00	0.00	0.00	1,687.30
PARAGON FOODS	1,273.70	0.00	0.00	0.00	0.00	1,273.70
PERFORMANCE FOODSERVICE	2,426.23	0.00	0.00	0.00	0.00	2,426.23
PITTSBURGH--MT OLIVER INTERM UNIT 2	510.00	2,002.75	0.00	0.00	0.00	2,512.75
PMC PROPERTY GROUP INC	23,588.74	34,316.07	0.00	0.00	0.00	57,904.81
PORT AUTHORITY OF ALLEGHENY COUNTY	3,042.50	0.00	0.00	0.00	0.00	3,042.50
POWERSCHOOL	3,472.04	0.00	0.00	0.00	0.00	3,472.04
RECEIVABLES OUTSOURCING LLC	4,926.28	0.00	0.00	0.00	0.00	4,926.28
RENAISSANCE	5,898.00	0.00	0.00	0.00	0.00	5,898.00
ROENIGK INC, W L	540.75	0.00	0.00	0.00	0.00	540.75
SELECTIVE INSURANCE CO OF AMERICA	49,879.00	0.00	0.00	0.00	0.00	49,879.00
STERICYCLE INC	167.14	0.00	0.00	0.00	0.00	167.14
STRASSBURGER MCKENNA GUTNICK GEFSKY	6,330.00	0.00	0.00	0.00	0.00	6,330.00
TEEN QUEST	400.00	0.00	0.00	0.00	0.00	400.00
TRANE US INC	1,210.00	0.00	0.00	0.00	0.00	1,210.00
TURNER DAIRY FARMS INC	258.75	0.00	0.00	0.00	0.00	258.75
UNIVERSAL INFORMATION SYSTEMS	718.00	0.00	0.00	0.00	0.00	718.00
US FOODS INC	2,695.93	0.00	0.00	0.00	0.00	2,695.93
VISIPLEX INC	0.00	576.00	0.00	0.00	0.00	576.00
WASHINGTON POST ENTERPRISE DIGITAL SOL	551.25	0.00	0.00	0.00	0.00	551.25
WEST PENN FITNESS EQUIPMENT	10,000.00	0.00	0.00	0.00	0.00	10,000.00
TOTAL	163,863.15	23,717.80	0.00	0.00	0.00	187,580.95

Comparative Income Statement

July 2023

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
6500 · Earnings on Investments				
6510 · Int on Investments & Int Chck	19,116.42	4,548.25	14,568.17	320.3%
6530 · Unrealized Gains/Losses	437.50	(15.00)	452.50	3,016.67%
Total 6500 · Earnings on Investments	19,553.92	4,533.25	15,020.67	331.34%
6900 · Other Revenue from Local Source				
6920 · Contributions / Donations	0.00	5,000.00	(5,000.00)	(100.0%)
6940 · Receipts from LEAs				
6941 · Tuition Regular	670,184.78	608,062.42	62,122.36	10.22%
6942 · Tuition Special Education	184,333.99	175,631.31	8,702.68	4.96%
Total 6940 · Receipts from LEAs	854,518.77	783,693.73	70,825.04	9.04%
Total 6900 · Other Revenue from Local Source	854,518.77	788,693.73	65,825.04	8.35%
7000 · Revenue from State Sources				
7600 · Lunch/Milk Subsidies	796.07	0.00	796.07	100.0%
Total 7000 · Revenue from State Sources	796.07	0.00	796.07	100.0%
8000 · Rev from Federal Sources				
8390 · ERATE Revenue	792.60	523.89	268.71	51.29%
8531 · Lunch/Milk Subsidies	26,412.67	0.00	26,412.67	100.0%
8743 · ESSER II - CARES Act	0.00	22,479.37	(22,479.37)	(100.0%)
8744 · ARP ESSER	0.00	35,548.71	(35,548.71)	(100.0%)
Total 8000 · Rev from Federal Sources	27,205.27	58,551.97	(31,346.70)	(53.54%)
9000 · Other Financing Sources				
9900 · Other Financing Misc Receipts	0.00	430.87	(430.87)	(100.0%)
Total 9000 · Other Financing Sources	0.00	430.87	(430.87)	(100.0%)
Total Income	902,074.03	852,209.82	49,864.21	5.85%
Gross Profit	902,074.03	852,209.82	49,864.21	5.85%
Expense				
100 · Personnel Services - Salaries	585,818.87	614,838.12	(29,019.25)	(4.72%)
200 · Personnel Services - Benefits				
211 · Medical Insurance	30,210.34	126,764.62	(96,554.28)	(76.17%)
212 · Dental Insurance	2,929.82	301.40	2,628.42	872.07%
213 · Life Insurance	1,847.76	1,858.92	(11.16)	(0.6%)
214 · Vision Insurance	809.65	0.00	809.65	100.0%
215 · Additional EE Medical Expenses	4,374.39	0.00	4,374.39	100.0%
220 · Social Security	44,338.14	46,540.33	(2,202.19)	(4.73%)
230 · Retirement	87,585.56	0.00	87,585.56	100.0%
235 · 401K Retirement	10,765.73	17,957.99	(7,192.26)	(40.05%)
240 · Staff Tuition Reimbursement	3,000.00	1,689.99	1,310.01	77.52%
250 · UCOMP (Self Insured)	852.39	0.00	852.39	100.0%
260 · Workers' Comp	2,006.83	0.00	2,006.83	100.0%
Total 200 · Personnel Services - Benefits	188,720.61	195,113.25	(6,392.64)	(3.28%)
300 · Professional & Technical Svcs				
330 · Other Professional Services				
331 · ESL Services	949.44	1,241.00	(291.56)	(23.49%)
335 · Private School Tuition	2,500.00	0.00	2,500.00	100.0%
336 · Payroll/Bookkeeping/Audit/Fed	4,278.97	15,839.08	(11,560.11)	(72.99%)
337 · Legal	6,330.00	0.00	6,330.00	100.0%
339 · Misc Professional Services	18,010.97	2,787.75	15,223.22	546.08%

Comparative Income Statement

July 2023

	Jul 23	Jul 22	\$ Change	% Change
339.1 · Public Relations	660.00	8,134.12	(7,474.12)	(91.89%)
339.2 · Special Education Services	5,510.00	11,820.00	(6,310.00)	(53.38%)
Total 330 · Other Professional Services	38,239.38	39,821.95	(1,582.57)	(3.97%)
348 · Technology Subscription Services	10,176.14	1,174.95	9,001.19	766.09%
349 · Technology Support	1,325.00	5,711.80	(4,386.80)	(76.8%)
350 · Security Safety Services	10,800.00	7,855.47	2,944.53	37.48%
Total 300 · Professional & Technical Svcs	60,540.52	54,564.17	5,976.35	10.95%
400 · Purchased Property Services				
413 · Custodial Services	6,496.00	0.00	6,496.00	100.0%
432 · RPR & Maint - Equipment	1,231.60	0.00	1,231.60	100.0%
440 · Utilities	23,588.74	0.00	23,588.74	100.0%
441 · Rental - Land & Buildings	245,633.34	234,733.34	10,900.00	4.64%
442 · Rental - Equipment	7,328.03	6,126.85	1,201.18	19.61%
449 · Other Rentals	0.00	1,844.90	(1,844.90)	(100.0%)
Total 400 · Purchased Property Services	284,277.71	242,705.09	41,572.62	17.13%
500 · Other Purchased Services				
513 · Other Student Transport Spec Ed	0.00	14,391.00	(14,391.00)	(100.0%)
515 · Transportation - Public Carrier	2,750.00	5,077.50	(2,327.50)	(45.84%)
519 · Student Transportation Misc	0.00	2,895.00	(2,895.00)	(100.0%)
529 · Other Insurance	5,377.91	0.00	5,377.91	100.0%
530 · Communications	617.65	5,412.02	(4,794.37)	(88.59%)
549 · Advertising	8,295.70	4,895.13	3,400.57	69.47%
550 · Printing & Binding	0.00	259.41	(259.41)	(100.0%)
581 · Mileage	78.60	0.00	78.60	100.0%
582 · Travel	368.35	453.59	(85.24)	(18.79%)
590 · Other Purchased Services				
591 · Student Activities	4,339.06	582.21	3,756.85	645.27%
592 · Staff Development/20th Aniv	895.00	6,504.67	(5,609.67)	(86.24%)
599 · Other Purch Services	2,265.29	3,622.08	(1,356.79)	(37.46%)
Total 590 · Other Purchased Services	7,499.35	10,708.96	(3,209.61)	(29.97%)
Total 500 · Other Purchased Services	24,987.56	44,092.61	(19,105.05)	(43.33%)
600 · Supplies				
610 · General Supplies				
611 · Gen Supplies	22,020.91	11,462.44	10,558.47	92.11%
613 · Instructional Materials	2,922.59	0.00	2,922.59	100.0%
614 · Custodial Supplies	1,810.52	3,859.69	(2,049.17)	(53.09%)
618 · Technology Supplies	23,177.40	5.40	23,172.00	429,111.11%
Total 610 · General Supplies	49,931.42	15,327.53	34,603.89	225.76%
632 · Milk	346.19	0.00	346.19	100.0%
634 · School Store - Food	0.00	153.29	(153.29)	(100.0%)
635 · Student Lunches	9,925.26	9,763.86	161.40	1.65%
636 · Refreshments	439.49	0.00	439.49	100.0%
640 · Books & Periodicals	5,940.82	2,370.37	3,570.45	150.63%
648 · Educational Software	1,719.76	533.17	1,186.59	222.55%
Total 600 · Supplies	68,302.94	28,148.22	40,154.72	142.66%
700 · Property				
740 · Depreciation	20,029.89	0.00	20,029.89	100.0%
790 · Other Property Purchases	11,488.99	0.00	11,488.99	100.0%
Total 700 · Property	31,518.88	0.00	31,518.88	100.0%
800 · Other Objects				

Comparative Income Statement

July 2023

	Jul 23	Jul 22	\$ Change	% Change
810 · Dues and Fees	150.00	0.00	150.00	100.0%
820 · Claims/Penalties/Late Fees	650.60	104.42	546.18	523.06%
Total 800 · Other Objects	800.60	104.42	696.18	666.71%
Total Expense	1,244,967.69	1,179,565.88	65,401.81	5.55%
Net Ordinary Income	(342,893.66)	(327,356.06)	(15,537.60)	(4.75%)
Other Income/Expense				
Other Income				
9100 · Student Contributed Act Income	25.00	0.00	25.00	100.0%
Total Other Income	25.00	0.00	25.00	100.0%
Other Expense				
9150 · Supplies For SA	15.85	0.00	15.85	100.0%
9160 · SA Bank Fees	15.00	15.00	0.00	0.0%
9500 · Purchased Services For SA	0.00	500.00	(500.00)	(100.0%)
9800 · Prior Period Adjustment	0.00	1,369.16	(1,369.16)	(100.0%)
Total Other Expense	30.85	1,884.16	(1,853.31)	(98.36%)
Net Other Income	(5.85)	(1,884.16)	1,878.31	99.69%
Net Income	(342,899.51)	(329,240.22)	(13,659.29)	(4.15%)

Profit & Loss Budget vs. Actual

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6500 · Earnings on Investments				
6510 · Int on Investments & Int Chck	19,116.42	100,000.00	(80,883.58)	19.12%
6530 · Unrealized Gains/Losses	437.50	0.00	437.50	100.0%
Total 6500 · Earnings on Investments	19,553.92	100,000.00	(80,446.08)	19.55%
6600 · Food Service Revenue				
6613 · Milk Proceeds	0.00	150.00	(150.00)	0.0%
6620 · Daily Sales -Non Reimburable	0.00	10,000.00	(10,000.00)	0.0%
6650 · Price Reduction - Reduced Price	0.00	0.00	0.00	0.0%
6691 · School Store - Nonfood	0.00	300.00	(300.00)	0.0%
6692 · School Store Proceeds	0.00	12,000.00	(12,000.00)	0.0%
Total 6600 · Food Service Revenue	0.00	22,450.00	(22,450.00)	0.0%
6700 · Revenue From LEA Activities				
6790 · Revenue From Student Activites	0.00	25,000.00	(25,000.00)	0.0%
Total 6700 · Revenue From LEA Activities	0.00	25,000.00	(25,000.00)	0.0%
6830 · Federal Revenue Intermed Source				
6832 · IDEA Funds	0.00	125,000.00	(125,000.00)	0.0%
6830 · Federal Revenue Intermed Source - Other	0.00	0.00	0.00	0.0%
Total 6830 · Federal Revenue Intermed Source	0.00	125,000.00	(125,000.00)	0.0%
6900 · Other Revenue from Local Source				
6920 · Contributions / Donations	0.00	15,000.00	(15,000.00)	0.0%
6940 · Receipts from LEAs				
6941 · Tuition Regular	670,184.78	8,317,674.56	(7,647,489.78)	8.06%
6942 · Tuition Special Education	184,333.99	3,099,033.51	(2,914,699.52)	5.95%
Total 6940 · Receipts from LEAs	854,518.77	11,416,708.07	(10,562,189.30)	7.49%
Total 6900 · Other Revenue from Local Source	854,518.77	11,431,708.07	(10,577,189.30)	7.48%
6990 · Miscellaneous Rev Grants	0.00	62,000.00	(62,000.00)	0.0%
7000 · Revenue from State Sources				
7170 · State Building Reimbursement	0.00	40,000.00	(40,000.00)	0.0%
7271 · Special Ed Reimbursement	0.00	155,000.00	(155,000.00)	0.0%
7330 · Nurse Reimbursement	0.00	10,000.00	(10,000.00)	0.0%
7505 · Ready to Learn Block Grant	0.00	25,000.00	(25,000.00)	0.0%
7600 · Lunch/Milk Subsidies	796.07	15,000.00	(14,203.93)	5.31%
Total 7000 · Revenue from State Sources	796.07	245,000.00	(244,203.93)	0.33%
8000 · Rev from Federal Sources				
8390 · ERATE Revenue	792.60	40,000.00	(39,207.40)	1.98%
8514 · Title I Revenue	0.00	263,000.00	(263,000.00)	0.0%
8515 · Title II Revenue	0.00	25,000.00	(25,000.00)	0.0%
8516 · Title III Revenue	0.00	3,000.00	(3,000.00)	0.0%
8517 · Title IV Revenue	0.00	20,000.00	(20,000.00)	0.0%
8520 · PA Charter Grant	0.00	111,186.00	(111,186.00)	0.0%
8531 · Lunch/Milk Subsidies	26,412.67	233,000.00	(206,587.33)	11.34%
8743 · ESSER II - CARES Act	0.00	225,000.00	(225,000.00)	0.0%
8744 · ARP ESSER	0.00	1,300,000.00	(1,300,000.00)	0.0%
Total 8000 · Rev from Federal Sources	27,205.27	2,220,186.00	(2,192,980.73)	1.23%
9000 · Other Financing Sources				
9900 · Other Financing Misc Receipts	0.00	50,000.00	(50,000.00)	0.0%
Total 9000 · Other Financing Sources	0.00	50,000.00	(50,000.00)	0.0%

Profit & Loss Budget vs. Actual

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Total Income	902,074.03	14,281,344.07	(13,379,270.04)	6.32%
Gross Profit	902,074.03	14,281,344.07	(13,379,270.04)	6.32%
Expense				
100 · Personnel Services - Salaries	585,818.87	6,409,715.00	(5,823,896.13)	9.14%
200 · Personnel Services - Benefits				
211 · Medical Insurance	30,210.34	860,534.46	(830,324.12)	3.51%
212 · Dental Insurance	2,929.82	35,223.86	(32,294.04)	8.32%
213 · Life Insurance	1,847.76	23,850.45	(22,002.69)	7.75%
214 · Vision Insurance	809.65	8,070.72	(7,261.07)	10.03%
215 · Additional EE Medical Expenses	4,374.39	0.00	4,374.39	100.0%
220 · Social Security	44,338.14	490,343.00	(446,004.86)	9.04%
230 · Retirement	87,585.56	1,200,000.00	(1,112,414.44)	7.3%
235 · 401K Retirement	10,765.73	300,000.00	(289,234.27)	3.59%
240 · Staff Tuition Reimbursement	3,000.00	24,000.00	(21,000.00)	12.5%
250 · UCOMP (Self Insured)	852.39	6,000.00	(5,147.61)	14.21%
260 · Workers' Comp	2,006.83	25,000.00	(22,993.17)	8.03%
Total 200 · Personnel Services - Benefits	188,720.61	2,973,022.49	(2,784,301.88)	6.35%
300 · Professional & Technical Svcs				
330 · Other Professional Services				
331 · ESL Services	949.44	15,000.00	(14,050.56)	6.33%
332 · Extended Day/Tutors Spec Ed	0.00	5,000.00	(5,000.00)	0.0%
333 · Student College/Tech/Career	0.00	20,000.00	(20,000.00)	0.0%
335 · Private School Tuition	2,500.00	90,517.00	(88,017.00)	2.76%
336 · Payroll/Bookkeeping/Audit/Fed	4,278.97	145,000.00	(140,721.03)	2.95%
337 · Legal	6,330.00	95,000.00	(88,670.00)	6.66%
338 · Strategic Program Development	0.00	40,000.00	(40,000.00)	0.0%
339 · Misc Professional Services	18,010.97	90,000.00	(71,989.03)	20.01%
339.1 · Public Relations	660.00	70,000.00	(69,340.00)	0.94%
339.2 · Special Education Services	5,510.00	138,593.00	(133,083.00)	3.98%
Total 330 · Other Professional Services	38,239.38	709,110.00	(670,870.62)	5.39%
348 · Technology Subscription Services	10,176.14	36,519.66	(26,343.52)	27.87%
349 · Technology Support	1,325.00	0.00	1,325.00	100.0%
350 · Security Safety Services	10,800.00	160,000.00	(149,200.00)	6.75%
Total 300 · Professional & Technical Svcs	60,540.52	905,629.66	(845,089.14)	6.69%
400 · Purchased Property Services				
413 · Custodial Services	6,496.00	70,000.00	(63,504.00)	9.28%
431 · RPR & Maint - Buildings	0.00	152,600.00	(152,600.00)	0.0%
432 · RPR & Maint - Equipment	1,231.60	5,000.00	(3,768.40)	24.63%
438 · RPR & Maint - Tech	0.00	0.00	0.00	0.0%
440 · Utilities	23,588.74	250,000.00	(226,411.26)	9.44%
441 · Rental - Land & Buildings	245,633.34	1,520,000.00	(1,274,366.66)	16.16%
442 · Rental - Equipment	7,328.03	85,000.00	(77,671.97)	8.62%
448 · Lease/Rental - Tech	0.00	0.00	0.00	0.0%
449 · Other Rentals	0.00	12,000.00	(12,000.00)	0.0%
Total 400 · Purchased Property Services	284,277.71	2,094,600.00	(1,810,322.29)	13.57%
500 · Other Purchased Services				
513 · Other Student Transport Spec Ed	0.00	164,792.00	(164,792.00)	0.0%
515 · Transportation - Public Carrier	2,750.00	100,000.00	(97,250.00)	2.75%
519 · Student Transportation Misc	0.00	80,000.00	(80,000.00)	0.0%
523 · General Property - Liabil	0.00	0.00	0.00	0.0%

Profit & Loss Budget vs. Actual

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
525 · Bonding Insurance	0.00	0.00	0.00	0.0%
529 · Other Insurance	5,377.91	85,000.00	(79,622.09)	6.33%
530 · Communications	617.65	40,000.00	(39,382.35)	1.54%
542 · Board Development	0.00	15,000.00	(15,000.00)	0.0%
549 · Advertising	8,295.70	130,000.00	(121,704.30)	6.38%
581 · Mileage	78.60	0.00	78.60	100.0%
582 · Travel	368.35	8,000.00	(7,631.65)	4.6%
590 · Other Purchased Services				
591 · Student Activities	4,339.06	36,000.00	(31,660.94)	12.05%
592 · Staff Development/20th Aniv	895.00	20,000.00	(19,105.00)	4.48%
599 · Other Purch Services	2,265.29	50,000.00	(47,734.71)	4.53%
Total 590 · Other Purchased Services	7,499.35	106,000.00	(98,500.65)	7.08%
Total 500 · Other Purchased Services	24,987.56	728,792.00	(703,804.44)	3.43%
600 · Supplies				
610 · General Supplies				
611 · Gen Supplies	22,020.91	115,000.00	(92,979.09)	19.15%
612 · Art and Music Supplies	0.00	5,000.00	(5,000.00)	0.0%
613 · Instructional Materials	2,922.59	120,000.00	(117,077.41)	2.44%
614 · Custodial Supplies	1,810.52	50,000.00	(48,189.48)	3.62%
618 · Technology Supplies	23,177.40	55,500.00	(32,322.60)	41.76%
619 · ESL Supplies	0.00	3,000.00	(3,000.00)	0.0%
Total 610 · General Supplies	49,931.42	348,500.00	(298,568.58)	14.33%
621 · Natural Gas	0.00	0.00	0.00	0.0%
622 · Electricity	0.00	0.00	0.00	0.0%
630 · School Store - Nonfood	0.00	0.00	0.00	0.0%
632 · Milk	346.19	6,000.00	(5,653.81)	5.77%
633 · SAGE Store Food Supplies	0.00	0.00	0.00	0.0%
634 · School Store - Food	0.00	2,000.00	(2,000.00)	0.0%
635 · Student Lunches	9,925.26	180,000.00	(170,074.74)	5.51%
636 · Refreshments	439.49	25,000.00	(24,560.51)	1.76%
640 · Books & Periodicals	5,940.82	0.00	5,940.82	100.0%
648 · Educational Software	1,719.76	0.00	1,719.76	100.0%
Total 600 · Supplies	68,302.94	561,500.00	(493,197.06)	12.16%
700 · Property				
740 · Depreciation	20,029.89	180,000.00	(159,970.11)	11.13%
756 · Technology Equipment	0.00	195,060.00	(195,060.00)	0.0%
790 · Other Property Purchases	11,488.99	11,500.00	(11.01)	99.9%
Total 700 · Property	31,518.88	386,560.00	(355,041.12)	8.15%
800 · Other Objects				
810 · Dues and Fees	150.00	0.00	150.00	100.0%
815 · Student Awards	0.00	6,000.00	(6,000.00)	0.0%
820 · Claims/Penalties/Late Fees	650.60	2,000.00	(1,349.40)	32.53%
831 · Interest - Loans/Leases/Purch	0.00	0.00	0.00	0.0%
890 · Bad Debt Expense	0.00	0.00	0.00	0.0%
Total 800 · Other Objects	800.60	8,000.00	(7,199.40)	10.01%
8600 · Fixed Asset Purchase	0.00	0.00	0.00	0.0%
Total Expense	1,244,967.69	14,067,819.15	(12,822,851.46)	8.85%
Net Ordinary Income	(342,893.66)	213,524.92	(556,418.58)	(160.59%)
Other Income/Expense				
Other Income				

Profit & Loss Budget vs. Actual

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
9100 · Student Contributed Act Income	25.00	0.00	25.00	100.0%
Total Other Income	25.00	0.00	25.00	100.0%
Other Expense				
9150 · Supplies For SA	15.85	0.00	15.85	100.0%
9160 · SA Bank Fees	15.00	0.00	15.00	100.0%
9500 · Purchased Services For SA	0.00	0.00	0.00	0.0%
Total Other Expense	30.85	0.00	30.85	100.0%
Net Other Income	(5.85)	0.00	(5.85)	100.0%
Net Income	(342,899.51)	213,524.92	(556,424.43)	(160.59%)

EDSYS DBA CITY CHARTER HIGH SCHOOL
CASH FLOW

	<u>Cash In</u>	<u>Cash Out</u>	<u>Net In/(Out)</u>	<u>Balance</u>
				7,756,411.18
July 2023	1,284,389.95	1,392,734.95	(108,345.00)	7,648,066.18
August 2023	0.00	0.00	0.00	7,648,066.18
September 2023	0.00	0.00	0.00	7,648,066.18
October 2023	0.00	0.00	0.00	7,648,066.18
November 2023	0.00	0.00	0.00	7,648,066.18
December 2023	0.00	0.00	0.00	7,648,066.18
January 2024	0.00	0.00	0.00	7,648,066.18
February 2024	0.00	0.00	0.00	7,648,066.18
March 2024	0.00	0.00	0.00	7,648,066.18
April 2024	0.00	0.00	0.00	7,648,066.18
May 2024	0.00	0.00	0.00	7,648,066.18
June 2024	0.00	0.00	0.00	7,648,066.18
Ending Balance	<u><u>1,284,389.95</u></u>	<u><u>1,392,734.95</u></u>	<u><u>(108,345.00)</u></u>	<u><u>7,648,066.18</u></u>

EDSYS INC DBA CITY CHARTER HIGH SCHOOL

Financial Metrics
As of July 31, 2023

As of:	Cash Balance	Current Ratio*	Tuition Receivable	Accounts Payable	Accrued Payroll Liab
July 31, 2023	\$ 7,648,066	\$17.17 to \$1	\$426,122	\$187,581	\$199,859
June 30, 2023	\$ 7,756,411	\$12.73 to \$1	\$809,269	\$285,242	\$318,512

*Current Ratio = Current Assets/Current Liabilities

Tuition Receivable

	Total	Current	1 - 30	31 - 60	61 - 90	> 90
July 31, 2023	\$426,122	\$0	\$130,459	\$68,202	\$0	\$227,461
June 30, 2023	\$809,269	\$599,576	(\$17,768)	\$0	\$0	\$227,461

**For the 1 month
Ending July 2023**

	Total Revenue	Total Expense	Revenue Per Student*	Expense Per Student*
2024	\$902,074	\$1,244,968	\$1,677	\$2,314
23/24 Budget	\$14,281,344	\$14,067,819	\$25,779	\$25,393
% of Budget	6%	9%	7%	9%
2023	\$868,627	\$1,177,330	\$1,621	\$2,197