

School District of Philadelphia Quarterly School Manager Report

FOR THE PERIOD ENDED DECEMBER 31, 2015



March 3, 2016

The School District of Philadelphia's Quarterly School Manager Report for the period ended December 31, 2015 represents forward-looking statements and any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially from those that have been projected. Such risks and uncertainties which could affect the revenues and obligations of the School District include, among others, reduced governmental allocations, changes in economic conditions, mandates from other governments, and various other events, conditions and circumstances, many of which are beyond the control of the School District. Such forward-looking statements speak only as of the date of this presentation, March 3, 2016. The School District disclaims any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained herein to reflect any changes in the School District's expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.

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School District of Philadelphia
QUARTERLY SCHOOL MANAGER REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2015

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Overview of the Quarterly School Manager Report

The Quarterly School Manager Report is a summary report on the finances and management of the School District of Philadelphia for the period ended December 31, 2015. It is prepared by the Office of Finance.

The purpose of the Quarterly School Manager Report is to provide senior management of the School District of Philadelphia with a summary of the District's progress in implementing the financial and management goals of the current fiscal year on a "Year to Date Actual" basis.

While the Quarterly School Manager Report focuses narrowly on the financial management of the District, it is important to keep in mind the real educational impacts to children and families of the District's financial status. For example, throughout this report the current financial status is described as "inadequate." Inadequate means that many schools lack the basic resources that would be expected in a public school such as: current and sufficient numbers of textbooks; appropriate staff to address instructional and student support needs; funds to clean, maintain and repair older school buildings; and, resources to provide all students with access to advanced courses, internships, college credits, and other experiences that would prepare them for college or a career. Our financial plans are only effective to the point that they provide for an adequate education of all public school children in Philadelphia.

The Quarterly School Manager Report contains the following reports and schedules:

Operating Funds: The principal operating funds of the District consist of a General Fund, Intermediate Unit (IU) Fund, and a Debt Service Fund. The District is required, as a result of its covenants to holders of fixed rate bonds of the School District, to deposit funds into its sinking funds during the current fiscal year to pay some of the debt service due in the next fiscal year.

The Quarterly School Manager Report presents a combined presentation of revenues and expenses for the principal operating funds, in addition to detailed revenue categories in the component Operating funds (i.e. General, IU, and Debt Service), and expenditure and current budget information divided according to the District's functional hierarchy. All reports present prior year actual, quarterly year-to-date actuals, and the Adopted Budget.

Personnel Reports: The position report contains budgeted and projected Full Time Equivalent positions and On-Board actual employee counts from Advantage HR. Budgeted and projected positions are derived from the Office of Management and Budget personnel projection system reconciled to the Staffing Management System for school based positions. On-Board employees are those On-Board at months-end with status codes 1 (Active), 2 (Acting), and 3 (Long-Term Substitutes). There may be instances when the Count (Filled column) is fractional which represents an employee in a part-time position. The Quarterly School Manager Report also includes vacancy listings by school. Vacancies will

vary between the two reports due to offer letters, offer acceptances, and actual onboard new hire start dates.

Cash Flow: The School District's adopted cash flow is based on the FY 2016 adopted budget with actuals year to date through December 31, 2015. The vendor payments report includes the cash payments made to date in the fiscal year to the District's vendors. The list contains payments inclusive of operating and grants expenditures.

Debt Service Schedule: This schedule presents the School District's fiscal year 2016 adopted operating debt service budget. The schedule depicts each bond series outstanding broken down by principal and interest due this fiscal year.

Capital Projects: This report includes a listing of the District's activities related to capital projects, in addition to detailing the year-to-date cash balances for all bond funds held to pay capital projects.

Additional Resources: This section of the Quarterly School Manager Report contains resources, in addition to a listing of the data included on the District's website as part of the Open Data Initiative. The documentation also includes information regarding the school allocation methodology and FY 2016 adopted grants and corresponding descriptions.

School District of Philadelphia
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Introduction

Overview

This Quarterly School Manager Report (QSMR) provides a report for the period ended December 31, 2015 for the School District of Philadelphia. Any of the information which constitutes forward-looking statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially from those that have been projected. Such risks and uncertainties which could affect the revenues and obligations of the School District include, among others, reduced governmental allocations, changes in economic conditions, mandates from other governments, and various other events, conditions and circumstances, many of which are beyond the control of the School District. Such forward-looking statements speak only as of the date of this presentation, March 3, 2016. The School District disclaims any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained herein to reflect any changes in the School District's expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.

In Fiscal Year 2015, the District ended the year with an \$88 million positive fund balance representing an \$81.2 million surplus over the FY 2015 Amended Budget. The surplus can be attributed to:

- a) a revenue and other financing sources surplus of \$21.9 million over the FY 2015 Amended Budget, primarily due to delayed payment of real estate taxes and uncertainty of revenue related to the new cigarette tax, in addition to debt service and social security reimbursement revenues being higher than budgeted;
- b) approximately \$61.6 million in expenditure savings, primarily in the following areas: 1) full time salaries and associated benefits, 2) self-insured medical expenses, 3) termination costs for retired and other separated employees, and 4) savings in transportation, debt service, and payments to other educational entities; and
- c) changes in reserves which reduced the budgetary surplus by \$2.3 million.

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Revenues - Year over Year

The major difference in year to date revenues in FY 2016 compared with FY 2015 is the absence of State revenues received during the first two quarters of FY 2016:

	FY16 YTD DECEMBER State Receipts	FY15 YTD DECEMBER State Receipts	FY14 YTD DECEMBER State Receipts
A. Total State Receipts	0	892,247,574	1,009,668,580
B. Less Advances	0	(265,000,000)	(400,000,000)
Net State Receipts	0	627,247,574	609,668,580

In FY 2015 \$892.2 million was received from the State during this time (consisting of \$627.2 million in scheduled receipts and an additional \$265.0 million in advances against 3rd and 4th quarter receipts). Similarly, in FY 2014 net State receipts totaled \$609.7 million year to date. The absence of these funds in FY 2016 necessitated increased temporary borrowing over the FY 2016 Adopted Budget of \$250 million (\$575 million budgeted vs \$825 million as of December 31, 2015).

Other areas where FY 2016 year to date revenues are significantly lower than FY 2015 year to date include Building Sales (\$10.7 million lower) and Current Real Estate (\$2.6 million lower). These year to date shortfalls were partially offset by higher year to date sales and cigarette tax revenues (\$70.5 million in FY 2016 vs \$58.6 million in FY 2015) and higher year to date City contributions (\$35 million in FY 2016 vs \$30 million in FY 2015).

Expenditures - Year over Year

Significant differences in year to date expenditures in FY 2016 compared with prior years include:

	FY16 YTD DECEMBER Expenditures	FY15 YTD DECEMBER Expenditures	FY14 YTD DECEMBER Expenditures
A. Salaries	330,997,884	344,586,302	352,805,476
B. Benefits	228,203,285	220,610,037	228,221,168
C. Non-Personnel Services	645,778,547	652,143,132	598,947,344
Total	1,204,979,716	1,217,339,471	1,179,973,989

Salaries – Operating Fund salaries have declined steadily since FY 2014 primarily due to decrease in District-operated school enrollment, increased teacher and other school-based personnel vacancies, and outsourcing of per diem salaries to a third party in FY 2016.

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Benefits – Operating Benefits have not seen the same decreases as salaries during the same period due to increased retirement costs (\$55.4 million in FY 2014 increased to approximately \$84 million in FY 2016) and higher health & welfare spending. These increases were partially offset by lower unemployment and social security expenditures.

Non-Personnel Services (NPS) – The majority of year to date expenditures and expenditure variance is due to charter costs. Charter year to date costs moved from \$340.9 million in FY 2014 up to \$403.7 million in FY 2015 and down to \$385.6 million in FY 2016. Year to date costs in FY 2016 were lower in part because two charter schools closed during the second half of FY 2015, resulting in lower year over year, year to date expenditures in FY 2016.

Risks

In addition to the costs already borne by the District due to the budget crisis (as described in the next section, Impact of FY 2016 Commonwealth of Pennsylvania Budget), there remain risks associated with the District's budget in FY 2016.

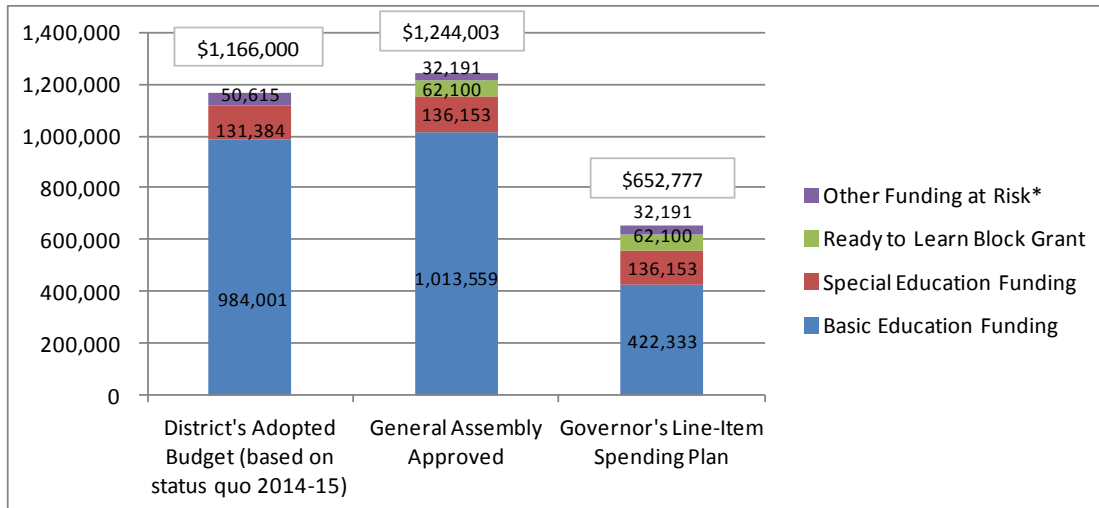
Budget Impasse

On December 24, 2015, HB1460 was signed in the House and presented to the Governor. On December 29, 2015, the Governor signed the act but also exercised his line item veto power to veto in whole or in part certain appropriations made in that act (State line item spending plan). The act, as signed by the Governor and containing the line item vetoes, appropriates approximately 45 percent of the basic education subsidy allocated to each School District in addition to partially appropriating other State revenues.

The risks consist of revenues assumed in the FY 2016 adopted budget that were not contained in HB 1460 in addition to the reduced Basic Education Funding described in the preceding paragraph. This represents a risk of \$513.2 million compared to the FY 2016 Adopted Budget (\$1,166.0 million vs \$652.8 million).

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2015-16 Budget - State Education Funding Risks
(in thousands)



*Note: The other funding at risk includes an Adopted Budget Debt Service Reimbursement of \$11.782 million and an estimated two months of Social Security reimbursement (May and June) of \$6.642 million.

Pennsylvania Supreme Court Decision

On February 16, 2016, the Pennsylvania Supreme Court ruled unconstitutional the provision in State law granting the School Reform Commission the power to suspend certain provisions of the State Public School Code. This ruling is likely to have a significant long-term impact on the operations of the District; however, since the Court decision is so recent, the implications have not yet been fully determined.

Conclusion

Given the uncertainty of the FY 2016 state budget, the risk that the District may not receive its full budgeted revenues, and the recent State Supreme Court decision on February 16, 2016, the District is not in a position to reasonably project a year-end fund balance and revised Five-Year Outlook at this time. The District is working towards including revised FY 2016 year-end projections and Five-Year Plan in conjunction with its FY 2017 lump sum statement of revenues and expenditures at the end of March.

As we move forward in developing the quarterly report, we will further refine the format, content, and financial presentations.

Uri Z. Monson
Chief Financial Officer
Office of Finance
School District of Philadelphia
March 3, 2016

School District of Philadelphia
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Impact of FY 2016 Commonwealth of Pennsylvania Budget

The District receives approximately 49% of its governmental and proprietary funds revenues from state and federal sources which are subject to annual appropriation by the Pennsylvania Legislature. Prior to December 24, 2015 an operating budget (known as the General Appropriations Act) for the Commonwealth's 2016 fiscal year was not in effect and as a result, those governmental and proprietary funds were not appropriated or paid to school districts, including the District. On December 24, 2015 HB1460 was signed in the House and presented to the Governor. On December 29, 2015, the Governor signed the act but also exercised his line item veto power to veto in whole or in part certain appropriations made in that act. Among those line item vetoes was a veto of approximately 55% of the basic education subsidy paid to school districts. In his veto message, the Governor requested that the Pennsylvania Legislature take further action to adopt an operating budget for the full 2016 fiscal year, which included full year appropriations of the basic education subsidy and additional appropriations for public education. As a result of the Governor's action, the District received approximately 45% of the basic education subsidy which it received in the District's 2015 fiscal year and has or will receive various other amounts equal to the sums it received in fiscal year 2015. Amounts of basic education subsidy, in excess of the 45% will not be paid to the District unless and until further action is taken by the Pennsylvania Legislature on appropriations legislation which is approved by the Governor and funding is released to school districts. Under the current appropriations act for Fiscal Year 2016, the District estimates that it has or will receive \$825.2 operating fund appropriations and \$104.7 million in state grant appropriations (including \$62.1 million for the Ready to Learn grant and \$5.8 million for ACCESS reimbursements).

The enacted State budget released approximately \$770 million to the School District of Philadelphia. Until those funds were appropriated, the School District of Philadelphia was operating without an anticipated \$600 million in state funds by implementing cash conservation measures such as delayed payments to vendors and issuing \$825 million of Tax and Revenue Anticipation Notes (TRANS).

\$16.1 Million Impact of State Budget Impasse and 2015/16 State Line Item Spending Plan

The FY 2016 State Budget Impasse and the current State Line Item Spending Plan has had a number of impacts on the District. The total financial impact to the District is \$16.1 million, approximately \$7.1 million in FY 2016 and \$9.0 million in FY 2017. The financial and non-financial impacts are described below:

Additional Short Term Borrowing Costs

Estimated Cost: Approximately \$2.0 million

- The District issued \$825 million of TRANS in FY 2016 (July 1, 2015 through June 30, 2016) to cover annual cash/flow timing issues which were exacerbated by lack of the revenues from the State. In recent years the District had reduced the

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size of its short-term borrowing to \$300 million due to its ability to obtain advances of basic education funding from the State. The School District's enacted FY 2016 budget assumed the issuance of \$575 million of TRANs if no State advances were made and the State budget was timely enacted. The District estimates incurring over \$4.0 million in TRAN borrowing costs in FY 2016 as a result of the increased borrowing. If the state budget had been adopted on time and the District was able to secure an advance similar to the two previous years, the TRAN borrowing cost would have been closer to \$2.0 million rather than \$4.0. \$250 million of TRANs were repaid on February 1, 2016.

Additional Letter of Credit Interest Cost Due to Budget Impasse – State Intercept Program Ratings Downgrade and Rating Withdrawal

Estimated Cost FY 2016: \$5,091,430

Estimated Cost FY 2017: \$8,976,718

Due to the FY 2016 State budget impasse and without fault and beyond the control of the School District, the following actions occurred.

On December 11, 2015, Standard & Poor's Ratings Services ("S&P") withdrew its ratings on Pennsylvania school districts and community colleges that are based on Pennsylvania's State Aid Intercept Program and on December 22, 2015, Moody's Investors Service ("Moody's") downgraded the ratings on Pennsylvania School District Enhancement Programs to the underlying rating of the school district plus one notch, with a floor of B1 and a ceiling of Baa1. As a result, the School District's bonds (including bonds issued by the State Public School Building Authority for the benefit of the School District) have (i) no rating from S&P (the School District's bonds do not have an unenhanced underlying rating from S&P), and (ii) an enhanced rating from Moody's of Ba2 and a Moody's underlying rating of Ba3.

The School District has approximately \$350,000,000 of bonds outstanding in four series which bear interest at variable rates. Each series of bonds is supported by a direct pay Letter of Credit issued by a bank in the stated amount equal to the principal of the bonds plus interest for a specified number of days, and each Letter of Credit provides for the direct draw thereon for payment of principal and interest on the bonds and for the purchase price of any bonds which are tendered by the holders thereof for purchase. The obligations of the School District to each of the letter of credit banks are set forth in separate Letter of Credit Reimbursement Agreements between the School District and each bank. In addition, the School District pays quarterly fees to each of the letter of credit banks in connection with the respective bank's Letter of Credit, and the amount of those fees is subject to adjustment when ratings are reduced or withdrawn, as is the case with the actions that were taken by S&P and Moody's.

The actions taken by S&P and Moody's constitute an event of default under each of the Letter of Credit Reimbursement Agreements. Upon the occurrence of an event of default, the respective bank is entitled to exercise certain remedies, which include

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directing the Fiscal Agent for the related bonds to call the bonds for mandatory tender and make drawings on the Letters of Credit, with the School District having an obligation to immediately reimburse the bank for the full amounts of those draws for principal and interest on the bonds. No bank has exercised any remedies which it has under its Letter of Credit Reimbursement Agreement.

The School District requested that each of the banks waive the event of default occasioned by the actions of S&P and Moody's and the School District has entered into a waiver agreement with each bank with respect to its Letter of Credit Reimbursement Agreement, which waives the event of default which occurred as a result of the actions taken by S&P and Moody's through June 1, 2016. Each of the waivers requires the School District to pay fees for the Letters of Credit which are significantly higher than the fees which were being paid by the School District prior to the occurrence of the actions of S&P and Moody's which gave rise to the event of default. The School District estimates that the annual increase in fees, based upon the waiver agreements with the banks, will result in an estimated additional \$5,091,430 in Fiscal Year 2016. All payments on the related bonds have been timely made in full by the School District and no event of default has occurred with respect to the bonds.

The recent and ongoing FY 2016 State Budget situation has had a direct impact on the School District's financing costs and could negatively impact the operating budget by more than \$7 million in fiscal year 2016 and an additional \$9 million in FY 2017, for a total \$16 million cost impact assumed by the School District.

Inability to Borrow – Delay of Capital Program and Infrastructure Investments

The School District has not issued bonds for construction and capital improvements, repair, and replacement since 2012. The capital dollars on hand to fund the District's capital program will only provide funding for new projects through April 2016. The District had planned a bond issuance for capital projects for late fall of 2015 but was unable to do so without an enacted state budget. The ability to continue much needed capital improvements past April 2016 is in peril.

Given the ratings actions taken by the rating agencies the District may find it more difficult to access the public credit markets to issue additional long term bonds or at the very least cause the District to pay higher interest rates on its long term debt.

Impact to School Operations

Prior to the Governor's line item spending plan, the District contemplated running out of cash in the middle of the school year. The partial funding the Governor provided on December 29, 2015 allowed the District to continue operations into 2016. In spite of this, the District will run out of cash by May 31, 2016 without additional State funding. The potential impact of cash conservation measures and closing operations places additional stress on District employees, overshadowing the District's primary mission of educating children.

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Impact to Vendors

During the State Budget impasse, the District followed policies that supported the uninterrupted education of students and operation of schools, including both District operated and charter schools. The District aimed to minimize the negative impact on District employees and their ability to support families, recognize and make appropriate use of cash, take advantage of economies of scale and collaborate with partners. The District delayed over \$140 million of payments to its vendors. Similar steps may need to be taken as the District approaches June 1, 2016.

Impact to Charter Schools

In following the policies, the District made payment in full to charter schools through December 2015. In January 2016, the School District withheld 50 percent of the monthly payment to charter schools. In February 2016, the District made the delayed payment from January 2016 and the full month payment for February 2016.

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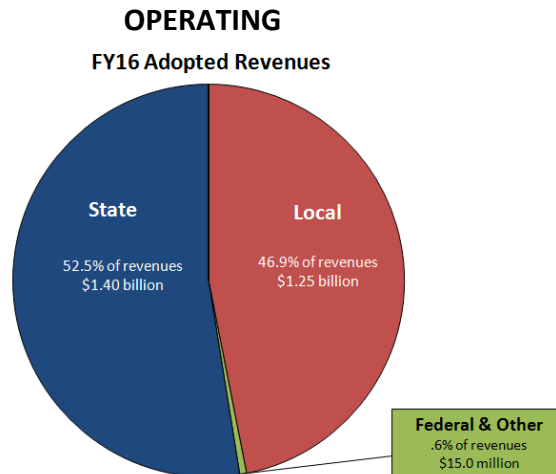
FY 2016 School District Adopted Operating Budget Summary

FY 2016 Adopted Budget

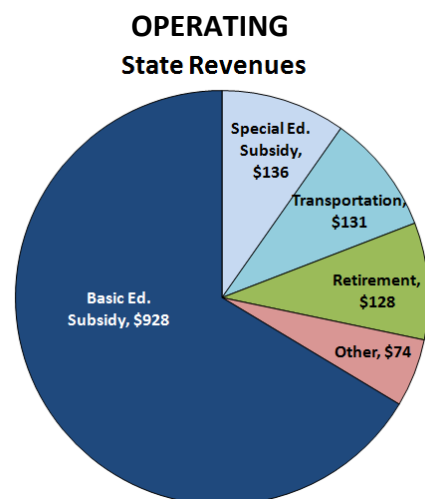
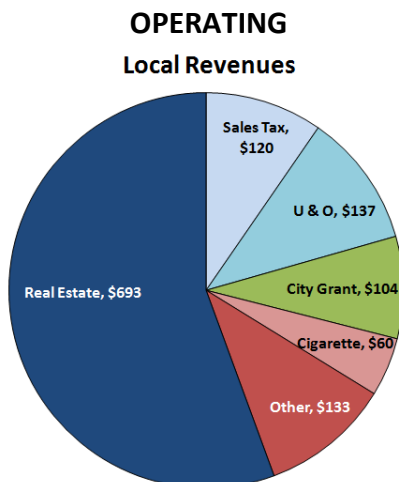
In total, the School District of Philadelphia's budget is approximately \$3.3 billion. The budget is made up of four different funds: Operating [\$2.68 billion], Categorical [\$385 million], Capital & Print [\$131 million], and Food Services [\$89 million].

Revenues

The District does not have the power to authorize taxes directly. Funding is provided by the state, city, federal governments, and other sources.



Approximately 56% of local revenues are generated from real estate tax. The remaining 44% of local revenues come from other taxes and fees and the City grant. Approximately 66% of state revenues are provided through the basic education subsidy. The remaining 34% of State revenues come from other subsidies and reimbursement for pension contributions.



Source: FY16 Adopted Operating Budget

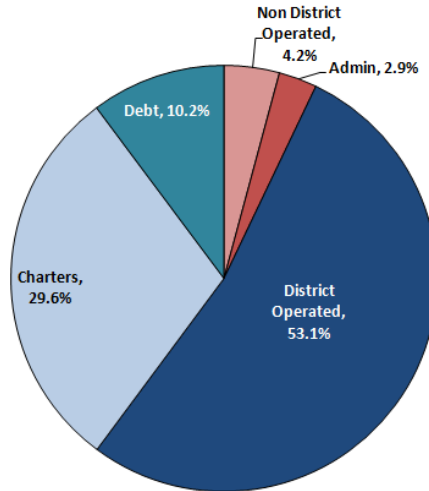
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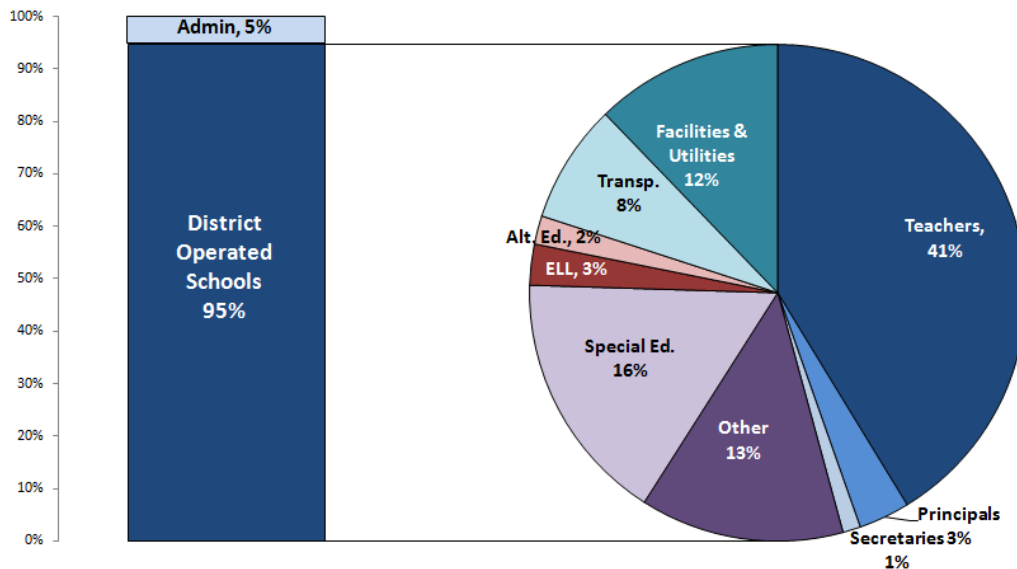
FOR THE PERIOD ENDED December 31, 2015

Expenditures

The District's FY 2016 adopted operating budget (without additional state funding above FY 2015 levels but assuming full funding at FY 2015 levels) includes operating expenditures of \$2.68 billion. The District spends 86.9% of its operating budget directly on district, charter, and other non-district schools, with the remainder of the budget expended on debt service (10.2%) and district administration (2.9%).



Fifty-six percent of the operating budget goes to district operated schools (including district administration). Of this amount, 95 percent goes to instruction, instructional support and other direct supports to schools. The remaining 5% is budgeted for district administration.



The remaining 44% is budgeted for charter schools (29.6%), other non-district operated schools (4.2%), and debt service (10.2%).

Source: FY16 Adopted Operating Budget

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**OPERATING FUND
REPORTS**

TABLE OF-1
QUARTERLY SCHOOL MANAGER REPORT
YEAR TO DATE SUMMARY
OPERATING FUNDS
FOR THE PERIOD ENDED DECEMBER 31, 2015

A		B	C	D	E
Category		FY 2015 Unaudited Actual	FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual	Actual As % of Adopted Budget
<u>REVENUES</u>					
1	Local Tax Revenue	1,063,320,312	1,113,692,000	213,082,277	19.13%
2	Local Non Tax Revenue	131,022,708	133,154,000	35,957,660	27.00%
3	State Revenue	1,386,742,195	1,397,240,000	0	0.00%
4	Federal Revenue	11,375,416	11,275,000	5,593,243	49.61%
5	SUBTOTAL OPERATING REVENUES	2,592,460,631	2,655,361,000	254,633,180	9.59%
6	Additional Resources	0	141,332,200	0	0.00%
7	Total Other Financing Sources	317,951,519	3,789,000	3,774,036	99.61%
8	Revenue Enhancements To Be Determined	0	18,040,800	0	0.00%
9	TOTAL OPERATING REVENUES / ADDITIONAL RESOURCES	2,910,412,150	2,818,523,000	258,407,216	9.17%
Category		FY 2015 Unaudited Actual	FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual*	Actual As % of Adopted Budget
<u>EXPENDITURES</u>					
10	A. District Operated Schools	1,353,170,439	1,430,772,097	603,829,036	42.20%
11	B. Debt Service	267,102,225	274,593,391	165,293,184	60.20%
12	C. Charter Schools	715,428,470	756,708,630	385,553,373	50.95%
13	D. Charter Transportation	31,044,616	37,247,369	13,333,111	35.80%
14	E. Other Non District Operated Schools	106,258,172	112,971,561	8,594,745	7.61%
15	F. Administration	71,876,495	78,449,132	28,464,441	36.28%
16	G. Undistributed Budgetary Adjustments	(40,043,757)	(6,700,880)	(88,174)	1.32%
17	SUBTOTAL OPERATING EXPENDITURES	2,504,836,659	2,684,041,300	1,204,979,716	44.89%
18	Additional Investments	0	141,332,200	0	0.00%
19	Refunding	300,439,990			
20	Total Obligations & Other Uses	2,805,276,649	2,825,373,500	1,204,979,716	42.65%
21	Operating Surplus (Deficit)	105,135,501	(6,850,500)		
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>					
22	Change in Reserves	(20,130,103)			
23	Operating Surplus/(Deficit) & Prior Year Adj.	85,005,398	(6,850,500)		
24	Prior Year Fund Balance	3,042,581	6,850,500		
25	Year End Fund Balance	88,047,979	0		

* Salary and benefit expenditures have been adjusted to be consistent with previous years' December payrolls

Source: School District of Philadelphia Budget System; School District of Philadelphia Finance Staff Estimates

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QUARTERLY SCHOOL MANAGER REPORT
REVENUE DETAIL
OPERATING FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015

	A Category	B FY 2015 Unaudited Actual	C FISCAL YEAR 2016 FULL YEAR Adopted Budget	D FISCAL YEAR 2016 YEAR TO DATE	
				Actual	Actual As % of Adopted Budget
	LOCAL TAX REVENUE				
	GENERAL FUND				
1	Real Estate Tax -Current	604,940,462	636,232,000	22,444,999	3.53%
2	Real Estate Tax -Delinquent	57,152,743	57,000,000	21,060,174	36.95%
3	Liquor Sales Tax	61,711,742	61,200,000	24,503,307	40.04%
4	School (Non-Business) Income Tax	40,357,976	41,300,000	5,132,015	12.43%
5	Business Use and Occupancy Tax	127,808,115	136,800,000	68,442,837	50.03%
6	Cigarette Tax	50,245,020	60,060,000	24,365,336	40.57%
7	Sales Tax	120,000,000	120,000,000	46,085,802	38.40%
8	Payments in Lieu of Taxes	4,619	0	4,619	NA
9	Public Utility Realty Tax	1,099,635	1,100,000	1,043,188	94.84%
10	TOTAL OPERATING FUNDS - LOCAL TAX REVENUE	1,063,320,312	1,113,692,000	213,082,277	19.13%
	LOCAL NON TAX REVENUE				
	GENERAL FUND				
11	Interest on Temp. Investments	330,919	365,000	0	0.00%
12	Grant from City of Philadelphia	99,110,300	104,170,000	35,000,000	33.60%
13	Casino Settlement	3,872,158	1,928,000	0	0.00%
14	Stadium Agreements	2,754,500	2,744,000	0	0.00%
15	Voluntary Contribution Program	423,307	372,000	6,037	1.62%
16	Parking Authority Contribution	11,062,997	11,100,000	0	0.00%
17	Gaming Revenue	5,132,338	5,000,000	385,321	7.71%
18	One Time State Grant Received from City of Philadelphia	0	0	0	NA
19	Reimb. from Other Funds	13,860	14,000	0	0.00%
20	Miscellaneous Non Tax	4,768,398	6,000,000	561,000	9.35%
21	TOTAL - LOCAL NON TAX REVENUE	127,468,777	131,693,000	35,952,358	27.30%
	INTERMEDIATE UNIT FUND				
22	Special Education Tuition	767,632	410,000	3,857	0.94%
23	Special Education Trans. Interest	2,009	3,000	0	0.00%
24	Act 89 - Non-Pub. School Interest	17,114	17,000	0	0.00%
25	TOTAL - LOCAL NON TAX REVENUE	786,755	430,000	3,857	0.90%
	DEBT SERVICE FUND				
26	Interest and Investment Earnings	936,285	1,031,000	0	0.00%
27	Basis Swap	1,740,411	0	0	NA
28	Miscellaneous	90,480	0	1,445	NA
29	TOTAL - LOCAL NON TAX REVENUE	2,767,176	1,031,000	1,445	NA
30	TOTAL OPERATING FUNDS - LOCAL NON TAX REVENUE	131,022,708	133,154,000	35,957,660	27.00%

TABLE OF-2
QUARTERLY SCHOOL MANAGER REPORT
REVENUE DETAIL
OPERATING FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015

A		B	C	D	E
Category		FY 2015 Unaudited Actual	FISCAL YEAR 2016 FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual	Actual As % of Adopted Budget
STATE REVENUE					
GENERAL FUND					
31	Gross Basic Education	984,119,966	984,001,000	0	0.00%
32	Less: Reimb. of Prior Year's				
33	Intermediate Unit Advances	(47,401,666)	(56,343,000)	0	0.00%
34	Net Basic Education	936,718,300	927,658,000	0	0.00%
35	Debt Service	14,120,800	11,782,000	0	0.00%
36	School Health Programs:-				
37	Nurse Services	1,131,207	1,112,000	0	0.00%
38	Medical & Dental	1,951,724	1,898,000	0	0.00%
39	Tuition	415,386	430,000	0	0.00%
40	Vocational Education	5,285,413	5,257,000	0	0.00%
41	Transportation	63,077,448	63,629,000	0	0.00%
42	Special Education	131,163,995	131,384,000	0	0.00%
43	Retirement	91,850,911	104,023,000	0	0.00%
44	Social Security	33,637,117	31,590,000	0	0.00%
45	TOTAL - STATE REVENUE	1,279,352,301	1,278,763,000	0	0.00%
INTERMEDIATE UNIT FUND					
46	Special Education Program	4,922,925	4,923,000	0	0.00%
47	Special Education Transportation	66,956,893	67,511,000	0	0.00%
48	Act 89 - Non-Public School Prog.	14,226,253	15,138,000	0	0.00%
49	Retirement	13,902,783	23,662,000	0	0.00%
50	Social Security	7,381,040	7,243,000	0	0.00%
51	TOTAL - STATE REVENUE	107,389,894	118,477,000	0	0.00%
52	TOTAL OPERATING FUNDS - STATE REVENUE	1,386,742,195	1,397,240,000	0	0.00%
FEDERAL REVENUE					
GENERAL FUND					
53	Federal Debt Service Subsidy	11,144,617	11,132,000	5,593,243	50.24%
54	Impacted Area Aid	230,799	143,000	0	0.00%
55	TOTAL - FEDERAL REVENUE	11,375,416	11,275,000	5,593,243	49.61%
56	TOTAL OPERATING FUNDS - FEDERAL REVENUE	11,375,416	11,275,000	5,593,243	49.61%
57	SUBTOTAL OPERATING REVENUES	2,592,460,631	2,655,361,000	254,633,180	9.59%
58	Additional Resources	0	141,332,200	0	0.00%
59	Total Other Financing Sources	317,951,519	3,789,000	3,774,036	99.61%
60	Revenue Enhancements To Be Determined	0	18,040,800	0	0.00%
61	TOTAL OPERATING REVENUES / ADDITIONAL RESOURCES	2,910,412,150	2,818,523,000	258,407,216	9.17%

Source: School District of Philadelphia Budget System; School District of Philadelphia Finance Staff Estimates

TABLE OF-3
QUARTERLY SCHOOL MANAGER REPORT
FUNCTIONAL EXPENDITURE SUMMARY
OPERATING FUNDS

FOR THE PERIOD ENDED DECEMBER 31, 2015

A		B	C	D	E
DEPARTMENT		FY 2015 Unaudited Actual	FISCAL YEAR 2016 FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual As % of	
				Actual	Adopted Budget
A. District Operated Schools					
1	004 - Elementary - K-8 Education	407,049,450	432,339,309	199,120,614	46.06%
2	005 - Middle School Education	58,015,590	57,092,617	24,833,713	43.50%
3	006 - Secondary Education	163,843,849	166,298,403	72,141,754	43.38%
4	007 - Secondary Education - Career and Technical	23,452,646	20,267,167	10,545,166	52.03%
5	008 - Special Ed High Incidence	74,164,446	95,639,103	39,834,995	41.65%
6	009 - Special Education -- Low Incidence	146,438,977	139,782,922	57,586,160	41.20%
7	011 - Promise Academies	5,014,443	5,787,751	2,094,499	36.19%
8	012 - Early Childhood Programs	408,168	92,418	2,319	2.51%
9	014 - Summer Programs	289,740	744,569	418,957	56.27%
10	015 - English Language Learners - Instruction	35,662,831	35,818,040	16,232,354	45.32%
11	016 - Per Diem Substitute Service	14,072,643	19,075,574	3,451,753	18.10%
12	017 - Desegregation	(0)	-	6,772	0.00%
13	018 - Itinerant Instrumental Music	7,261,319	7,297,341	3,449,002	47.26%
14	019 - Alternative Education - Transition Programs	5,228,469	5,393,971	1,629,473	30.21%
15	020 - Alternative Education - Multiple Pathways	20,979,009	21,073,477	8,150,351	38.68%
16	021 - Supplemental Teachers	2,726	-	3,329	0.00%
17	024 - Professional Development	2,195,864	3,343,443	1,496,896	44.77%
18	026 - Academic Division Offices	(0)	-	32,043	0.00%
19	028 - Educational Technology	3,025,814	2,935,696	2,562,994	87.30%
20	030 - Supplementary Principals and Assistant Principals	1,776,967	2,270,143	521,868	22.99%
21	031 - Central Book Allotment	-	207,140	189,938	91.70%
22	032 - Hospital - Homebound Instruction	400,969	673,319	188,157	27.94%
23	033 - Other Instructional Support	841,995	697,164	-	0.00%
24	036 - Counselors and Related Positions	22,027,878	22,164,905	10,886,298	49.12%
25	037 - School Health - Nurses	23,156,417	24,832,099	10,496,109	42.27%
26	039 - Psychologists	14,975,561	15,570,083	7,141,213	45.86%
27	040 - Athletics - Sports - Health - Safety and Physical Edu	7,896,898	7,562,851	3,451,294	45.63%

TABLE OF-3
QUARTERLY SCHOOL MANAGER REPORT
FUNCTIONAL EXPENDITURE SUMMARY
OPERATING FUNDS

FOR THE PERIOD ENDED DECEMBER 31, 2015

A	B	C	D		E
			FISCAL YEAR 2016		
		FULL YEAR	YEAR TO DATE		
DEPARTMENT	FY 2015 Unaudited Actual	Adopted Budget	Actual As % of Adopted Budget		
28 041 - Librarians	182,877	169,239	95,080		56.18%
29 042 - Extra Curricular Activities - Clubs	1,539,561	1,512,885	432,029		28.56%
30 043 - English Language Learners -- Support Services	2,215,457	2,334,953	843,956		36.14%
31 047 - Facilities -- Custodians and Building Engineers	75,775,617	87,241,025	35,978,451		41.24%
32 048 - Facilities -- Maintenance and Repair Services	28,632,810	31,771,275	13,063,098		41.12%
33 049 - Transportation -- Special Education Services	68,365,656	67,514,000	-		0.00%
34 050 - Transportation -- Regular Services	18,338,985	22,289,137	30,091,860		135.01%
35 051 - Transportation -- Bus Attendants - Special Ed	8,954,234	15,949,389	8,315,440		52.14%
36 052 - Transportation -- Maintenance	5,324,833	5,463,703	2,272,336		41.59%
37 054 - Utilities	52,786,465	55,807,089	11,727,796		21.01%
38 055 - Food Service	(2,077,680)	(3,000,000)	-		0.00%
39 056 - School Safety - School Police	25,292,598	26,806,131	11,315,412		42.21%
40 057 - School Safety - Mobile Security	3,177,737	3,402,352	1,509,570		44.37%
41 058 - In School Suspension	23,817	-	-		0.00%
42 059 - Losses and Judgments	17,011,312	14,070,812	7,118,494		50.59%
43 060 - Insurance and Self Insurance Reserves	1,921,540	2,591,362	1,621,512		62.57%
44 061 - Postal Services	2,018,874	2,938,067	471,825		16.06%
45 063 - Space Rental	3,628,888	3,574,475	1,662,336		46.51%
46 064 - Temporary Borrowing	1,874,192	3,376,700	841,820		24.93%
47 Sum:	1,353,170,439	1,430,772,097	603,829,036		42.20%
48 B. Debt Service	267,102,225	274,593,391	165,293,184		60.20%
49 C. Charter Schools					
50 067 - Renaissance Charters	167,152,892	176,241,770	92,806,970		52.66%
51 068 - All Other Philadelphia Charters	475,203,576	499,058,186	257,369,030		51.57%
52 069 - Non-Philadelphia Charters - Cyber Charters	73,072,002	81,408,674	35,377,373		43.46%
53 Sum:	715,428,470	756,708,630	385,553,373		50.95%

TABLE OF-3
QUARTERLY SCHOOL MANAGER REPORT
FUNCTIONAL EXPENDITURE SUMMARY
OPERATING FUNDS

FOR THE PERIOD ENDED DECEMBER 31, 2015

	A	B	C	D	E
	DEPARTMENT	FY 2015 Unaudited Actual	FISCAL YEAR 2016 FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual	Actual As % of Adopted Budget
54	D. Charter Transportation	31,044,616	37,247,369	13,333,111	35.80%
55	E. Other Non District Operated Schools				
56	071 - Education of Students in Institutional Placements	70,318,835	76,450,867	(1,196,143)	-1.56%
57	072 - Services to Non-Public Schools -- Regular	13,783,885	14,905,666	2,536,760	17.02%
58	073 - Services to Non-Public Schools -- Transportation	22,155,452	21,615,028	7,254,128	33.56%
59	Sum	106,258,172	112,971,561	8,594,745	7.61%
	F. Administration				
60	077 - Chief Academic Support Office	1,079,689	1,279,192	503,201	39.34%
61	078 - Multilingual Curriculum & Programs Office	627,743	876,177	331,161	37.80%
62	079 - Curriculum & Assessment Office	1,028,875	1,616,114	350,775	21.70%
63	080 - Career & Technical Education Office	642,690	688,688	215,702	31.32%
64	081 - Instructional Enrichment & Support Office	1,150,437	1,285,023	512,006	39.84%
65	082 - Specialized Services Office	274,071	354,855	139,445	39.30%
66	083 - Early Childhood Education Office	983,917	1,105,884	472,078	42.69%
67	087 - Student Placement & Enrollment	701,482	862,140	307,734	35.69%
68	088 - Student Rights & Responsibilities	1,263,986	1,311,183	583,652	44.51%
69	089 - Prevention & Intervention	571,956	1,064,252	265,783	24.97%
70	091 - Student Records	623,183	951,902	204,386	21.47%
71	092 - School Safety, Climate & Culture	2,800	-	98,993	0.00%
72	094 - Parent & Family Engagement	3,200,741	2,644,735	1,085,273	41.04%
73	097 - CFO Office	289,138	309,339	6,222	2.01%
74	098 - Management and Budget Office	1,717,614	1,835,900	572,542	31.19%
75	099 - Accounting & Audit Coordination	1,990,822	1,333,262	553,188	41.49%
76	100 - Financial Services	2,773,068	3,401,962	1,233,952	36.27%
77	101 - Grants Development and Compliance Office	1,257,160	284,334	106,295	37.38%

TABLE OF-3
QUARTERLY SCHOOL MANAGER REPORT
FUNCTIONAL EXPENDITURE SUMMARY
OPERATING FUNDS

FOR THE PERIOD ENDED DECEMBER 31, 2015

A	B	C	D		E
			FISCAL YEAR 2016		
		FULL YEAR	YEAR TO DATE		
DEPARTMENT	FY 2015 Unaudited Actual	Adopted Budget	Actual As % of Adopted Budget		
78 104 - Procurement Office	1,519,534	1,349,150	668,353		49.54%
79 105 - Facilities & Operations	4,944,814	5,422,179	2,027,740		37.40%
80 107 - Transportation -- Administration	2,842,726	3,564,404	1,214,840		34.08%
81 108 - Warehouse - Distribution	882,463	1,179,807	469,996		39.84%
82 112 - Office of Chief Talent Officer	716,990	1,148,135	464,858		40.49%
83 114 - Teacher Effectiveness	437,988	1,052,239	246,873		23.46%
84 115 - Organizational Development	-	-	2,313		0.00%
85 116 - Strategic Placement	2,032,608	2,242,025	925,184		41.27%
86 117 - Employee Relations	563,042	550,815	249,247		45.25%
87 118 - Employee Supports	2,637,697	2,726,527	1,220,870		44.78%
88 122 - Office of Chief IT Officer	336,253	337,654	156,523		46.36%
89 123 - Information Systems	4,485,905	4,206,902	1,782,283		42.37%
90 125 - Technology Services	8,015,176	8,082,992	2,236,341		27.67%
92 127 - IT Help Desk & Tech Support	1,327,325	1,348,535	565,902		41.96%
93 128 - Office of Education Technology	707,462	1,058,532	458,081		43.28%
94 129 - Strategic Analytics	754,918	830,939	58,858		7.08%
95 130 - Research & Evaluation	242,880	242,268	549,077		226.64%
96 132 - Office of the Superintendent - CEO	1,382,135	2,372,281	1,096,303		46.21%
97 133 - Chief Safety Officer	458,939	501,592	224,109		44.68%
98 134 - Strategy Delivery Unit	424,250	507,111	185,165		36.51%
99 135 - Strategic Partnerships Officer	234,439	533,386	172,004		32.25%
100 136 - General Counsel's Office	11,417,978	10,427,385	2,974,321		28.52%
101 140 - School Reform Commission	802,848	766,075	259,158		33.83%
102 141 - Auditing Services	406,406	471,207	149,320		31.69%
103 142 - Inspector General's Office	366,826	420,330	171,853		40.89%
104 143 - Charter Schools Office	839,451	1,286,161	461,819		35.91%
106 151 - Learning Network Schools	1,563,765	2,065,427	953,713		46.18%
107 153 - New School Models	168,627	121,146	13,203		10.90%

TABLE OF-3
QUARTERLY SCHOOL MANAGER REPORT
FUNCTIONAL EXPENDITURE SUMMARY
OPERATING FUNDS

FOR THE PERIOD ENDED DECEMBER 31, 2015

	A	B	C	D	E
	DEPARTMENT	FY 2015 Unaudited Actual	FISCAL YEAR 2016 FULL YEAR	FISCAL YEAR 2016 YEAR TO DATE	
			Adopted Budget	Actual	Actual As % of Adopted Budget
108	154 - Alternative Education Admin	970,785	1,634,638	570,896	34.92%
109	155 - Chief of Schools Office	212,892	794,346	392,849	49.46%
110	Sum:	71,876,495	78,449,132	28,464,441	36.28%
111	G. Undistributed Budgetary Adjustments	(40,043,757)	(6,700,880)	(88,174)	1.32%
112	Total Operating Expenditures	2,504,836,659	2,684,041,300	1,204,979,716	44.89%
113	ADDITIONAL INVESTMENTS	-	141,332,200	-	0.00%
114	Refunding	300,439,990			
115	Total Obligations & Other Uses	2,805,276,649	2,825,373,500	1,204,979,716	42.65%

* Strategic Analytics (129) and a part of Parent & Family Engagement (094) were moved to the Superintendent's Office (132) after the FY16 budget was adopted.

Source: School District of Philadelphia Budget System; School District of Philadelphia Finance Staff Estimates

School District of Philadelphia
Quarterly School Manager Report
FOR THE PERIOD ENDED DECEMBER 31, 2015

**PERSONNEL
REPORTS**

TABLE P-1
QUARTERLY SCHOOL MANAGER REPORT
BUDGETED FTE TO ON-BOARD COUNT POSITION REPORT
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015

Summary by Budget Group												
School Budgets including Non-District Operated Schools												
A	Operating				Categorical & Other				Total			
	B	C	D	E	F	G	H	I	J	K	L	M
Budget Group	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff
District Operated Schools - Instructional	10,141.88	10,244.63	9,851.	-393.63	2,259.38	2,289.94	2,118.	-171.94	12,401.26	12,534.57	11,969.	-565.57
District Operated Schools - Instructional Support	39.	38.	31.	-7.	40.9	39.6	24.	-15.6	79.9	77.6	55.	-22.6
District Operated Schools - Operational Support	2,689.95	2,692.57	2,342.67	-349.9	759.98	760.35	704.44	-55.91	3,449.93	3,452.92	3,047.11	-405.81
District Operated Schools - Pupil - Family Support	522.14	536.05	550.	13.95	70.4	79.7	52.	-27.7	592.54	615.75	602.	-13.75
Non-District Operated Schools	.	.	.	.	81.	16.	14.	-2.	81.	16.	14.	-2.
School Budgets including Non-District Operated Schools	13,392.97	13,511.25	12,774.67	-736.58	3,211.66	3,185.59	2,912.44	-273.15	16,604.63	16,696.84	15,687.11	-1,009.73
Administrative Support Operations												
A	Operating				Categorical & Other				Total			
	B	C	D	E	F	G	H	I	J	K	L	M
Budget Group	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff
Chief Academic Support Officer	40.8	41.5	36.	-5.5	125.1	125.5	98.	-27.5	165.9	167.	134.	-33.
Chief Financial Officer	51.25	51.25	47.	-4.25	71.75	67.75	64.	-3.75	123.	119.	111.	-8.
Chief Information Officer	85.	81.	76.	-5.	2.4	7.4	1.	-6.4	87.4	88.4	77.	-11.4
Chief of Schools Officer	31.	33.	28.	-5.	4.	4.	4.	.	35.	37.	32.	-5.
Chief Operations Officer	80.	84.	67.	-17.	51.	50.	43.	-7.	131.	134.	110.	-24.
Chief Student Support Services	55.28	56.58	46.	-10.58	15.	19.42	17.	-2.42	70.28	76.	63.	-13.
Chief Talent Officer	61.	67.	61.	-6.	27.	31.	28.	-3.	88.	98.	89.	-9.
Office of the Superintendent/CEO	45.	56.	48.	-8.	3.	1.	1.	.	48.	57.	49.	-8.
School Reform Commission	21.	20.	19.	-1.	1.	2.	1.	-1.	22.	22.	20.	-2.
Administrative Support Operations	470.33	490.33	428.	-62.33	300.25	308.07	257.	-51.07	770.58	798.4	685.	-113.4

TABLE P-1
QUARTERLY SCHOOL MANAGER REPORT
BUDGETED FTE TO ON-BOARD COUNT POSITION REPORT
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015

Undistributed Budgetary Adjustments												
	Operating				Categorical & Other				Total			
A	B	C	D	E	F	G	H	I	J	K	L	M
Budget Group	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection*	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff
Undistributed Budgetary Adjustments	.	58.	.	-58.	.	19.81	19.	-.81	.	77.81	19.	-58.81
Undistributed Budgetary Adjustments	.	58.	.	-58.	.	19.81	19.	-.81	.	77.81	19.	-58.81
School District Total:	13,863.3	14,059.58	13,202.67	-856.91	3,511.91	3,513.47	3,188.44	-325.03	17,375.21	17,573.05	16,391.11	-1,181.94

Summary by Staffing Group

	Operating				Categorical & Other				Total			
A	B	C	D	E	F	G	H	I	J	K	L	M
Staffing Group	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff	Adopted Budget	Current Projection	Filled	Diff
Teachers	6909.4	6901.5	6798	-103.5	1479.69	1346.41	1214	-132.41	8389.09	8247.91	8012	-235.91
Principals	293	286	282	-4	2	3	2	-1	295	289	284	-5
Other Instructional Staff	2024.5	2145.91	1945	-200.91	677.58	721.39	669	-52.39	2702.08	2867.3	2614	-253.3
Non Instructional	4636.4	4668.17	4177.67	-490.5	1352.64	1422.86	1284.44	-138.42	5989.04	6091.03	5462.11	-628.92
Undistributed Budgetary Adjustments	0	58	0	-58	0	19.81	19	-0.81	0	77.81	19	-58.81
School District Total:	13,863.3	14,059.58	13,202.67	-856.91	3,511.91	3,513.47	3,188.44	-325.03	17,375.21	17,573.05	16,391.11	-1,181.94

*This number represents union personnel that are not included in the budget.

Source: School District of Philadelphia Budgeting and Staffing Systems

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
1	ARTHUR	2480	K-8	REDESIGN	none	0
1	BARTRAM	1010	9-12	HIGH NEEDS	LS/SCI, SPAN (LTI)	2
1	BREGY	2240	K-8	HIGH NEEDS	none	0
1	CATHARINE	1250	K-5		ESOL	1
1	CHILDS	2260	K-8		none	0
1	COMEGYS	1260	K-8	HIGH NEEDS	none	0
1	FELL	2190	K-8		.2 GR	0.2
1	GIRARD	2320	K-4	HIGH NEEDS	none	0
1	JENKS, A.S.	2520	K-5		none	0
1	KEY	2540	K-6		none	0
1	LONGSTRETH	1350	K-8	HIGH NEEDS	GR (4-6), .4 VOCAL MUSIC, .2 GR	1.6
1	McDANIEL	2370	K-8	HIGH NEEDS	MY SCI/ MY SOC ST	1
1	MITCHELL	1370	K-8	HIGH NEEDS	GR (K-6) PREP	1
1	MORTON	1380	K-5	HIGH NEEDS	ES, AS (LTI), .4 MUSIC	2.4
1	PATTERSON	1400	K-4	HIGH NEEDS	none	0
1	PENROSE	1440	K-8	HIGH NEEDS	MY ENG, GR (5th), .4 GR	2.4
1	SOUTH PHILADELPHIA	2000	9-12	HIGH NEEDS	none	0
1	SOUTHWARK	2640	K-8	HIGH NEEDS	.2 VOC MUSIC	0.2
1	STANTON, E.M.	2450	K-8		none	0
1	TILDEN	1130	5-8	REDESIGN	MY ENG, MY MATH	2
2	ANDERSON	1460	K-8	HIGH NEEDS	GR/MY ENG, ART	2
2	BEEBER	4100	7-8	HIGH NEEDS	2-MY SCI, .4 MUSIC	2.4
2	BLANKENBURG	1490	K-8	HIGH NEEDS	BCIT	1
2	CASSIDY	4240	K-6	HIGH NEEDS	GR, .2 GR	1.2
2	GOMPERS	4280	K-6	HIGH NEEDS	none	0
2	HAMILTON	1290	K-8	HIGH NEEDS	GR (1st)	1
2	HARRINGTON	1300	K-8	HIGH NEEDS	GR (K-6)	1
2	HESTON	4300	K-8	HIGH NEEDS	none	0
2	HIGH SCHOOL OF THE FUTURE	1030	9-12	HIGH NEEDS	none	0
2	HUEY	1330	K-8	HIGH NEEDS	GR (5th), MY ENG, MY MATH	3
2	LAMBERTON	4320	K-8	HIGH NEEDS	none	0
2	LEA	1340	K-8	HIGH NEEDS	ART	1
2	LOCKE	1470	K-8	HIGH NEEDS	MY MATH, KGN, LS, GR(K-4)	4
2	OVERBROOK ELEM	4370	K-6	HIGH NEEDS	GR(3rd)(Literacy)	1
2	OVERBROOK HIGH	4020	9-12	HIGH NEEDS	CHEM	1

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
2	PARKWAY WEST	5090	9-12	HIGH NEEDS	none	0
2	PENN ALEXANDER	1280	K-8		. 2 GR (Computers)	0.2
2	POWEL	1390	K-4		none	0
2	RHOADS, J	1410	K-8	HIGH NEEDS	GR (K-4) (Literacy)	1
2	ROBESON	1050	9-12	HIGH NEEDS	none	0
2	SAYRE	1100	9-12	HIGH NEEDS	MATH	1
2	WASHINGTON, M	1420	K-8	HIGH NEEDS	none	0
3	ADAIRE	5200	K-8		.2 VOCAL MUSIC	0.2
3	BACHE-MARTIN	2210	K-8	HIGH NEEDS	MDS	1
3	CONSTITUTION HIGH SCHOOL	2670	9-12		none	0
3	FRANKLIN HIGH	2010	9-12	HIGH NEEDS	none	0
3	FURNESS	2160	9-12	HIGH NEEDS	LS	1
3	GREENFIELD	2470			none	0
3	JACKSON	2510	K-8		none	0
3	KEARNY	5480	K-8		none	0
3	KIRKBRIDE	2580	K-8		none	0
3	LUDLOW	5340	K-8	HIGH NEEDS	LS	1
3	McCALL	2340	K-8		none	0
3	MEADE	4570	K-8	HIGH NEEDS	GR (Writing Prep), GR (2nd)	2
3	MEREDITH	2380	K-8		none	0
3	MOFFET	5370	K-5		none	0
3	MORRIS	2390	K-8	HIGH NEEDS	none	0
3	NEBINGER	2590	K-8		none	0
3	PENN TREATY	5160	6-12	HIGH NEEDS	SPAN, ENG	2
3	SHARSWOOD	2630	K-8	HIGH NEEDS	none	0
3	SPRING GARDEN	5560	K-8	HIGH NEEDS	GR (.6 with .2 Sharswood, .2 Childs)	1
3	TAGGART	2690	K-8	HIGH NEEDS	none	0
3	VARE-WASHINGTON	2720	K-8	HIGH NEEDS	.5 LS	0.5
3	WARING	2490	K-8	HIGH NEEDS	MY ENG	1
4	BETHUNE	7510	K-8	HIGH NEEDS	none	0
4	BLAINE	4220	K-8	TRANSFORMATION	MY ENG/MY SOC ST, AS	2
4	CRAMP	5470	K-5	HIGH NEEDS	ESOL	1
4	DEBURGOS	5170	K-8	HIGH NEEDS	GR (1ST), ES, .4 GR	2.4
4	DICK	4270	K-8	HIGH NEEDS	GR(4th)(LTI)	1
4	DOBBINS	4060	9-12		none	0

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
4	DUCKREY	4460	K-8	HIGH NEEDS	none	0
4	ELKIN	5260	K-4	HIGH NEEDS	GR (K-4 Prep) (sabb), GR/BIL	1
4	GIDEON	4530	K-8	HIGH NEEDS	MY SCI/MATH	1
4	KELLEY, W.D.	4560	K-8	TRANSFORMATION	none	0
4	MARIN	5680	K-8	HIGH NEEDS	GR (3rd), LSS	2
4	MASTBAUM	5060	9-12		none	0
4	McCLURE	7380	K-5		KGN/BIL (LTI), GR (4th) (LTI)	2
4	PEIRCE, TM	4380	K-6	HIGH NEEDS	GR (4th), PE	2
4	RANDOLPH	6090	9-12		none	0
4	RHODES, EW	4350	K-8	HIGH NEEDS	MY ENG/MY SOC ST	1
4	SHEPPARD	5410	K-4	HIGH NEEDS	none	0
4	STEEL	6390	K-8	HIGH NEEDS	MUSIC	1
4	TAYLOR	7440	K-5	HIGH NEEDS	none	0
4	WRIGHT	4470	K-5	HIGH NEEDS	none	0
5	BROWN, H.A.	5210	K-8	HIGH NEEDS	none	0
5	HACKETT	5300	K-5		none	0
5	HARTRANFT	5320	K-8	HIGH NEEDS	none	0
5	HOPKINSON	7300	K-8	HIGH NEEDS	GR (5th)	1
5	HUNTER	5330	K-8	HIGH NEEDS	MY ENG/MY SS	1
5	JUNIATA PARK ACADEMY	7150	K-8	HIGH NEEDS	LS	1
5	KENSINGTON CAPA	5520	9-12	HIGH NEEDS	LS/ENG	1
5	KENSINGTON HEALTH SCIENCES	5550	9-12	HIGH NEEDS	MATH	1
5	KENSINGTON URBAN	5600	9-12		AS, SPAN, LS	3
5	MCKINLEY	5350	K-8	HIGH NEEDS	none	0
5	RICHMOND	5400	K-5	HIGH NEEDS	AS	1
5	SHERIDAN	5530	K-4	HIGH NEEDS	KGN, GR (tech prep)	2
5	WEBSTER	5590	K-5	HIGH NEEDS	none	0
5	WELSH	5420	K-8		GR (1st)	1
5	WILLARD	5440	K-4		none	0
6	COOK - WISSAHICKON	6410	K-8		none	0
6	DAY	6200	K-8		none	0
6	DOBSON	6450	K-8		none	0
6	EDMONDS, F.S.	6210	K-5		none	0
6	EMLN	6220	K-5		none	0
6	HENRY	6250	K-8		none	0

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
6	HOUSTON	6260	K-8		none	0
6	JENKS, J.S.	6270	K-8		none	0
6	KELLY, J.B.	6470	K-5	HIGH NEEDS	.2 VOCAL MUSIC	0.2
6	LEEDS	6100	6-8	HIGH NEEDS	MY ENG/MY SOC ST	1
6	LINGELBACH	6440	K-8		ART	1
6	LOGAN	6300	K-5	HIGH NEEDS	none	0
6	LOWELL	7350	K-4	HIGH NEEDS	none	0
6	McCLOSKEY	6310	K-8		none	0
6	MIFFLIN	6320	K-8	HIGH NEEDS	none	0
6	PARKWAY NORTHWEST	5070	9-12		none	0
6	PENNYPACKER	6350	K-5		AS	1
6	ROOSEVELT	6360	K-8	HIGH NEEDS	MY ENG	1
6	ROXBOROUGH	6030	9-12	HIGH NEEDS	AS	1
6	SHAWMONT	6380	K-8		MY ENG (LTI)	1
6	WASHINGTON, GROVER	7370	5-8	HIGH NEEDS	none	0
6	WISTER	6430	K-5	HIGH NEEDS	none	0
7	BARTON	7200	K-2		none	0
7	CARNELL	7220	K-5	REDESIGN	GR (5th), GR (2nd)	2
7	COOKE	7100	K-8	HIGH NEEDS	none	0
7	ELLWOOD	7260	K-6	HIGH NEEDS	none	0
7	FELS	7120	9-12	HIGH NEEDS	none	0
7	FELTONVILLE ARTS & SCI	7500	6-8	HIGH NEEDS	none	0
7	FELTONVILLE INTERMEDIATE	7310	3-5	HIGH NEEDS	none	0
7	FINLETTER	7270	K-8	HIGH NEEDS	LS	1
7	FRANKLIN ELEM	7280	K-8	HIGH NEEDS	MY MATH	1
7	HOWE	7320	K-5	HIGH NEEDS	ART (.4 HOWE, .4 HACKETT, .2 CARNELL)	1
7	MARSHALL, T	5500	K-8	HIGH NEEDS	none	0
7	MORRISON	7390	K-8	HIGH NEEDS	none	0
7	OLNEY	7400	K-8	HIGH NEEDS	none	0
7	PENNELL	6340	K-5	HIGH NEEDS	.2 GR	0.2
7	PRINCE HALL	7490	K-5	HIGH NEEDS	LS, AS	2
7	ROWEN	7530	K-5		none	0
7	WAGNER	7130	6-8		2-MY MATH, 2-MY SCI, LSS, LS/MATH, MY ENG	7
8	BALDI	8160	6-8		none	0
8	COMLY	8370	K-5		none	0

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
8	CROSSAN	8230	K-5		none	0
8	DECATUR	8420	K-8		none	0
8	FARRELL	8380	K-8		.2 GR	0.2
8	FITZPATRICK	8390	K-8		none	0
8	FOX CHASE	8260	K-5		none	0
8	FRANK, ANNE	8400	K-5		none	0
8	GREENBERG	8430	K-8		.2 GR	0.2
8	HANCOCK (DEMO)	8180	K-5		.2 GR	0.2
8	HANCOCK @ LABRUM (DEMO)	8320	6-8	DEMO	none	0
8	LOESCHE	8440	K-5		none	0
8	MOORE	8310	K-5	HIGH NEEDS	none	0
8	NORTHEAST	8020	9-12	HIGH NEEDS	ES, LS/SOC ST, 2-SOC ST, SPAN, PHYSICS	6
8	RHAWNHRST	8360	K-5	HIGH NEEDS	none	0
8	SOLIS-COHEN	8340	K-6	HIGH NEEDS	none	0
8	SPRUANCE	8350	K-8	HIGH NEEDS	none	0
8	WASHINGTON	8030	9-12	HIGH NEEDS	MATH, ES, LS, LS/ENG	4
8	WILSON MIDDLE	8120	6-8	HIGH NEEDS	SPAN, MY SOC ST	2
9	ALLEN, ETHAN	8200	K-8	HIGH NEEDS	MY ENG	1
9	BRIDESBURG	7470	K-5		none	0
9	BROWN, J.H.	8210	K-6	HIGH NEEDS	.2 PE	0.2
9	DISSTON	8240	K-8	HIGH NEEDS	none	0
9	FORREST	8250	K-6		2-LS, .4 GR	2.4
9	FRANKFORD	7010	9-12	HIGH NEEDS	SPAN, MUSIC	2
9	HARDING	7110	6-8	HIGH NEEDS	MY ENG, 2-GR (6th), MY SOC ST, MY MATH	5
9	HOLME	8270	K-6		KGN, GR (1st) (LTI)	2
9	LAWTON	7330	K-5	HIGH NEEDS	.4 ART	0.4
9	LINCOLN	8010	9-12	HIGH NEEDS	LS/SCI, 2-LS/MATH	3
9	MARSHALL, J	7360	K-5	HIGH NEEDS	MUSIC	1
9	MAYFAIR	8300	K-8		none	0
9	MEEHAN	8140	7-8	HIGH NEEDS	AS	1
9	POLLOCK	8410	K-6		none	0
9	STEARNE	7290	K-8	HIGH NEEDS	MY SCI, GR PREP (COMPUTERS), GR PREP (WRITING), MY SOC ST	4
9	SULLIVAN	7430	K-5	HIGH NEEDS	.4 GR	0.4
9	ZIEGLER	7460	K-8	HIGH NEEDS	.2 GR	0.2
Autonomy	ACADEMY AT PALUMBO	2620	9-12		none	0

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
Autonomy	AMY at J. MARTIN	5430	6-8		none	0
Autonomy	AMY NORTHWEST	6480	6-8		none	0
Autonomy	ARTS ACADEMY AT RUSH	8040	9-12		none	0
Autonomy	BODINE	5150	9-12		none	0
Autonomy	CENTRAL	6010	9-12		none	0
Autonomy	CONWELL	5230	5-8		.6 GR	0.6
Autonomy	CREATIVE & PERFORMING ARTS	2020	9-12		none	0
Autonomy	ENGINEERING AND SCIENCE	4030	9-12		none	0
Autonomy	FITLER	6230	1-8		BCIT, .4 GR	1.4
Autonomy	FRANKLIN LEARNING CENTER	2290	9-12		LS	1
Autonomy	GIRARD MUSIC ACADEMIC PROGRAM	2410	5-12		none	0
Autonomy	GIRLS	6050	9-12		none	0
Autonomy	HILL - FREEDMAN	6460	6-10		2-LSS, .4 SPAN	2.4
Autonomy	LANKENAU	6540	9-12		none	0
Autonomy	MASTERMAN HS/MS (DEMO)	2140	5-12	DEMO	none	0
Autonomy	MIDDLE YEARS ALTERNATIVE	1580	5-8		ART (.6, with .4 Leeds)	1
Autonomy	MOTIVATION	1190	9-12		.6 VOCAL MUSIC	0.6
Autonomy	OVERBROOK ED CTR	4480	K-8		none	0
Autonomy	PARKWAY CENTER CITY	5080	9-12		CHEMISTRY	1
Autonomy	PHILADELPHIA MILITARY ACADEMY	5050	9-12		LS/MATH	1
Autonomy	SAUL	6040	9-12		none	0
Autonomy	SWENSON	8090	9-12		LS/MATH, LS/ENGLISH	2
Autonomy	WIDENER MEMORIAL	6400	K-12		none	0
Innovation	BUILDING 21	5610	9-12	NEW	none	0
Innovation	SCIENCE LEADERSHIP ACADEMY	2650	9-12		none	0
Innovation	SLA @ BEEBER	2680	9-11		MATH	1
Innovation	THE LINC	5660	9	NEW	none	0
Innovation	THE WORKSHOP SCHOOL	8560	9-11	NEW	none	0
Innovation	U SCHOOL	5620	9	NEW	none	0
Opportunity	CROSSROADS @ HUNTING PARK	3190	1-5	HIGH NEEDS	2 GR (4-6)	2
Opportunity	CROSSROADS ACCELERATED ACADEMY	8690	8-9	HIGH NEEDS	SCI	1
Opportunity	PENNYPACK HOUSE	8540	9-12	HIGH NEEDS	none	0
Opportunity	PHILA JUVENILE JUSTICE SERVICES CTR	2530	9-12	HIGH NEEDS	none	0
Opportunity	PHILA LEARNING ACAD- NORTH	8470	9-12	HIGH NEEDS	none	0
Opportunity	PHILA LEARNING ACAD- SOUTH	8460	7-12	HIGH NEEDS	BIO (LTI)	1

TABLE P-2
QUARTERLY SCHOOL MANAGER REPORT
TEACHER VACANCY LISTING BY SCHOOL
OPERATING AND GRANTS FUNDS
 FOR THE PERIOD ENDED DECEMBER 31, 2015*

Network	SCHOOL NAME	CODE	GRADE LEVEL	HIGH NEEDS	SITE SELECTION VACANCIES	Total----->
Turnaround	ALLEN, ETHEL	4440	K-8	PROMISE	GR (6th) , GR (K-4)	2
Turnaround	BARRY	1200	K-8	PROMISE	GR (6th), MY ENG	2
Turnaround	BRYANT	1230	K-8	PROMISE	none	0
Turnaround	CAYUGA	5490	K-5	PROMISE	none	0
Turnaround	CLEMENTE	7730	6-8	PROMISE	MATH	1
Turnaround	DUNBAR	5250	K-8	PROMISE	none	0
Turnaround	EDISON	5020	9-12	PROMISE	2-BIO, CHEM, ES, SPAN, VOC WAREHOUSE	5
Turnaround	KING	6060	9-12	PROMISE	none	0
Turnaround	MCMICHAEL	1360	K-8	PROMISE	GR (6th)	1
Turnaround	POTTER THOMAS	5390	K-8	PROMISE	MY SOC ST/MY ENG, MY SCI	2
Turnaround	STRAWBERRY MANSION	4140	9-12	PROMISE	AS, ES, MATH/BCIT, SOC ST, LS/ENG, .2 MUSIC	5.2
Turnaround	WEST PHILADELPHIA	1020	9-12	PROMISE	none	0
TOTAL VACANCIES						162.5

* Due to the frequency that this report is generated, the report date is as of January 8, 2016.

** Teacher vacancies will vary between the Position report and this report due to offer letters, offer acceptance and actual onboard new hire start dates.

Source: School District of Philadelphia Budget System and Office of Talent Staff Tracking

School District of Philadelphia
Quarterly School Manager Report
FOR THE PERIOD ENDED DECEMBER 31, 2015

CASH FLOW REPORTS
FOR FY 2016

TABLE CF-1
QUARTERLY SCHOOL MANAGER REPORT
ADOPTED CASH FLOW FOR FY 2016

(in thousands)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1 Balance, Beginning of Month	127,230	(24,208)	(16,008)	(167,557)	(192,948)	(341,141)	(349,138)	(410,308)	(195,561)	(44,233)	(33,160)	(122,255)	127,230
Receipts													
2 Gross Commonwealth Subsidies	28,804	145,239	45,330	143,771	22,398	187,369	21,462	138,867	59,169	138,265	1,799	326,954	1,259,427
3 Less: Debt Service Withheld	0	(11,141)	0	(24,553)	0	0	0	(11,141)	0	(24,553)	0	0	(71,388)
4 Net Commonwealth Subsidies	28,804	134,098	45,330	119,218	22,398	187,369	21,462	127,726	59,169	113,712	1,799	326,954	1,188,039
5 Intermediate Unit	604	37,748	5,483	11,958	2,819	6,519	18,824	2,118	6,519	604	17,482	7,298	117,976
6 Local Receipts	35,437	31,587	35,621	39,484	33,579	43,809	83,767	285,754	328,583	91,669	67,037	148,009	1,224,336
7 Categorical Grants	21,351	28,922	28,980	41,945	18,690	21,915	54,036	35,652	26,529	18,777	42,271	30,600	369,668
8 Other	11,791	3,952	6,277	4,221	6,990	21,315	10,255	10,482	15,336	13,802	12,826	26,759	144,006
9 Total Receipts	97,987	236,307	121,691	216,826	84,476	280,927	188,344	461,732	436,136	238,564	141,415	539,620	3,044,025
Disbursements													
10 Salaries	103,008	87,565	81,512	81,431	79,817	80,010	103,519	93,455	82,277	80,574	79,966	79,963	1,033,097
11 Retirement - employer	0	0	48,477	0	0	56,620	0	0	57,870	0	0	67,150	230,117
12 Debt Service - Deposits	17,833	26,737	16,448	40,446	15,170	25,423	15,184	26,979	17,803	41,033	16,457	17,723	277,236
13 Debt Service - Withheld	0	(11,141)	0	(24,553)	0	0	0	(11,141)	0	(24,553)	0	0	(71,388)
14 Accounts Payable	128,584	124,946	126,803	144,893	137,682	126,871	130,811	137,692	126,858	130,437	134,087	127,231	1,576,895
15 Total Disbursements	249,425	228,107	273,240	242,217	232,669	288,924	249,514	246,985	284,808	227,491	230,510	292,067	3,045,957
16 Balance, End of Month	(24,208)	(16,008)	(167,557)	(192,948)	(341,141)	(349,138)	(410,308)	(195,561)	(44,233)	(33,160)	(122,255)	125,298	125,298
17 Notes, outstanding end of month	300,000	300,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	0	
18 Sinking Fund Deposits/Principal	0	0	0	0	0	0	0	0	0	0	0	575,000	575,000
19 Balance, End of Month, Including Notes	275,792	283,992	407,443	382,052	233,859	225,862	164,692	379,439	530,767	541,840	452,745	125,298	125,298

This is the cash flow on July 1, 2015, using the FY15 ending cash balance and inputs for 1) FY15 Revenues to be received FY16 and 2) FY15 Expenditure to be paid FY16.

1)Debt Service/PLAN CON of \$7,337,000; Transportation of \$923,000; Nurse Services of \$1,154,000; Medical/Dental of \$1,968,000 2)LOC fees of \$140,000 3)Correction of DS Var rate of \$377,000

4)Additional PRRI deductions of \$3,483,000 (reduction of receipt).

Source: Based on FY16 Adopted Budget with Adjustments By Finance Staff for Timing of Related Revenues and Expenditures and Non-budgeted Receipt and Disbursement Items

TABLE CF-2
QUARTERLY SCHOOL MANAGER REPORT
FY 2016 YEAR TO DATE CASH FLOW
 FOR THE PERIOD ENDED DECEMBER 31, 2015

(in thousands)

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL THRU DEC. 31, 2015	ADOPTED BUDGET THRU DEC. 31, 2015	VARIANCE FAV / (UNFAV) VS. ADOPTED
	JUL	AUG	SEP	OCT	NOV	DEC			
1 Balance, Beginning of Month	127,230	(32,870)	(178,218)	(284,602)	(373,789)	(537,945)	127,230	127,230	0
Receipts									
Gross Commonwealth									
2 Subsidies	7,337	0	3,083	0	0	0	10,420	572,911	(562,491)
3 Less: Debt Service Withheld	0	0	0	0	0	0	0	(35,694)	35,694
4 Net Commonwealth Subsidies	7,337	0	3,083	0	0	0	10,420	537,217	(526,797)
5 Intermediate Unit	0	0	0	0	0	0	0	65,131	(65,131)
6 Local Receipts	49,984	43,340	46,655	79,726	44,350	43,671	307,726	219,517	88,209
7 Categorical Grants	4,071	23,674	29,504	10,260	17,583	19,931	105,023	161,803	(56,780)
8 Other	10,955	4,668	2,189	1,775	8,489	24,004	52,080	54,546	(2,466)
9 Total Receipts	72,347	71,682	81,431	91,761	70,422	87,606	475,249	1,038,214	(562,965)
Disbursements									
10 Salaries	93,963	92,021	76,244	74,489	75,879	96,131	508,727	513,343	4,616
11 Retirement - Employer	0	0	0	0	0	0	0	105,097	105,097
12 Debt Service - Deposits	17,487	15,233	15,984	15,656	14,065	23,526	101,951	142,057	40,106
13 Debt Service - Withheld	0	0	0	0	0	0	0	(35,694)	(35,694)
14 Accounts Payable	120,997	109,776	95,587	90,803	144,634	105,954	667,751	789,779	122,028
15 Total Disbursements	232,447	217,030	187,815	180,948	234,578	225,611	1,278,429	1,514,582	236,153
16 Balance, End of Month	(32,870)	(178,218)	(284,602)	(373,789)	(537,945)	(675,950)	(675,950)	(349,138)	(326,812)
17 Notes, outstanding end of month	300,000	300,000	575,000	575,000	700,000	825,000	825,000	575,000	250,000
18 Sinking Fund Deposits/Principal							0	0	0
							0	0	0
Balance, End of Month, 19 Including Notes	267,130	121,782	290,398	201,211	162,055	149,050	149,050	225,862	(76,812)

Source: FY16 Adopted Cash Flow; Actual Transactions from District's Financial Systems

TABLE CF-3
QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY
FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
0096351	INDEPENDENCE BLUE CROSS	31,754,149
0096338	PHILA FEDERATION OF TEACHERS	25,180,607
0044603	KEYSTONE HEALTH PLAN EAST INC	17,311,205
C100061	AGORA CYBER CHARTER SCHOOL	15,823,863
1017489	BUILDING SERVICE 32BJ BENEFIT	14,157,517
C100004	PHILA PERFORMING ARTS CHARTER	12,245,129
C100093	OLNEY CHARTER HIGH SCHOOL	11,341,205
C100095	MASTERY CHARTER SCHOOLS-	10,449,285
C100025	FIRST PHILADELPHIA CHARTER	9,762,991
C100008	NUEVA ESPERANZA CHARTER SCH	8,382,599
C100059	MASTERY CHARTER AT THOMAS	7,530,100
C100009	NEW FOUNDATIONS CHARTER SCH	7,424,449
C100040	COMMONWEALTH CONNECTIONS	7,142,744
C028008	PHILADELPHIA ACADEMY	7,136,312
C024011	COMMUNITY ACADEMY OF PHILA	6,994,895
C028006	MAST MATH SCIENCE & TECHNOLOGY	6,956,059
1003843	BANK OF AMERICA NA -VOID-	6,854,514
C100003	MARIANA BRACETTI ACADEMY	6,699,048
C028009	MASTERY CHARTER SCHOOL - HARDY	6,656,427
C100007	FRANKLIN TOWNE CHARTER	6,327,844
C100081	TACONY ACADEMY CHARTER SCHOOL	6,324,518
C028002	FREIRE CHARTER SCHOOL	5,969,308
C100101	PHILA. CHARTER FOR THE ARTS	5,811,849
C100067	MASTERY CHARTER AT PICKETT	5,500,482
C100102	MEMPHIS ST ACADEMY CHARTER AT	5,453,612
1016134	PMA MANAGEMENT CORPORATION	5,452,521
C024045	WEST OAK LANE CHARTER SCHOOL	5,410,596
C100024	WISSAHICKON CHARTER SCHOOL	5,185,869
1002532	ALL CITY TRANSPORTATION	5,123,864
C100030	KIPP CHARTER SCHOOL	5,016,957
C100084	MASTERY CHARTER SCHOOL	4,963,786
C100078	FRANKLIN TOWNE CHARTER	4,820,438
0080945	SOUTHEASTERN PA TRANSPORTATION	4,790,932
C100088	ASPIRA STETSON CHARTER SCH INC	4,779,613
C100063	MASTERY CHARTER SCHOOL-	4,750,226
C100073	ANTONIA PANTOJA CHARTER SCHOOL	4,673,203
1011691	PHILLY TRANSPORTATION LLC	4,605,116
C100089	YOUNG SCHOLARS FREDERICK	4,599,795
C028007	MATHEMATICS CIVICS & SCIENCES	4,554,561
0050605	MARAMONT CORP	4,511,804
C100083	MASTERY CHARTER SCHOOL	4,462,986
C100037	MARITIME ACADEMY CHARTER SCH	4,438,114
C100012	INDEPENDENCE CHARTER SCHOOL	4,417,987
C100057	NORTHWOOD ACADEMY CHARTER SCH	4,354,044
C100104	GROVER CLEVELAND MASTERY	4,320,383
C028001	CHRISTOPHER COLUMBUS CHARTER	4,160,102
C100071	PAN AMERICAN ACADEMY CHARTER	4,139,598
1022085	DURHAM SCHOOL SERVICES LP	4,117,099
C100103	UNIVERSAL CREIGHTON CHARTER	4,085,522
C100065	BOYS LATIN OF PHILADELPHIA	4,076,432
C100087	UNIVERSAL DAROFF	3,897,207
1021251	NOBLE AMERICAS-GAS& POWER CORP	3,830,805
C028012	UNIVERSAL INSTITUTE CHARTER	3,739,721
C100017	MASTERY CHARTER HIGH SCHOOL	3,711,015
C100027	BELMONT ELEMENTARY CHARTER	3,682,693
C100019	DELAWARE VALLEY CHARTER	3,645,158
C100091	UNIVERSAL AUDENRIED CHARTER	3,638,182
C100005	GLOBAL LEADERSHIP ACADEMY	3,621,277
C100022	PHILADELPHIA ELECTRICAL AND	3,604,438

QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY

FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
C100080	SANKOFA ACADEMY CHARTER SCHOOL	3,532,440
0096343	LOCAL 32BJ DISTRICT 1201	3,519,816
C100032	DISCOVERY CHARTER SCHOOL	3,441,149
C100097	BIRNEY PREPARATORY ACADEMY	3,437,988
1022937	MAT BUS CORP	3,403,732
C100026	GREEN WOODS CHARTER SCHOOL	3,347,487
C100048	AD PRIMA CHARTER SCHOOL	3,268,871
C100096	MASTERY CHARTER SCHOOLS	3,261,661
C100010	PEOPLE FOR PEOPLE CHARTER SCH	3,261,380
C024096	ARCHITECTURE & DESIGN	3,242,258
C100113	KIPP DUBOIS CHARTER SCHOOL	3,230,616
C100086	UNIVERSAL BLUFORD	3,223,393
C026026	IMHOTEP CHARTER HIGH SCHOOL	3,220,433
C100111	FRANCIS D PASTORIUS	3,192,780
0092721	KEN CREST SERVICES	3,175,325
C026024	EUGENIO MARIA DEHOSTOS	3,144,192
C022558	WORLD COMMUNICATIONS CHARTER	3,092,506
C100085	MASTERY CHARTER SCHOOL	3,079,987
C100109	YOUNG SCHOLARS KENDERTON	3,016,301
C100068	PLANET ABACUS CHARTER SCHOOL	2,983,409
C024014	PREPARATORY CHARTER SCHOOL	2,949,802
C100049	NEW MEDIA TECHNOLOGY	2,774,603
C024001	HARAMBEE INSTITUTE OF SCIENCE	2,691,678
C100110	UNIVERSAL ALCORN CHARTER	2,672,218
C024094	LABORATORY CHARTER SCHOOL OF	2,668,066
C100058	FOLK ARTS CULTURAL TREASURES	2,626,851
C100018	RUSSELL BYERS CHARTER SCHOOL	2,625,656
C100069	SOUTHWEST LEADERSHIP ACADEMY	2,609,550
C028005	IMANI EDUCATION CIRCLE	2,525,876
0005782	CHESTER COUNTY INTERMEDIATE	2,519,601
C100092	UNIVERSAL VARE CHARTER	2,436,043
C024048	ALLIANCE FOR PROGRESS	2,393,115
C100006	RICHARD ALLEN PREPARATORY	2,348,131
C100046	KHEPERA CHARTER SCHOOL	2,283,736
0005215	ASPIRA INC OF PENNSYLVANIA	2,243,899
C100042	PENNSYLVANIA VIRTUAL CHARTER	2,138,416
C100023	WEST PHILADELPHIA ACHIEVEMENT	2,040,972
0099509	YELLOWBIRD BUS COMPANY	2,033,788
C100043	THE PENNSYLVANIA CYBER	2,021,053
C100076	EASTERN UNIVERSITY ACADEMY	1,937,946
1008629	INTERNATIONAL EDUCATION &	1,854,593
C100079	KIPP WEST PHILADELPHIA PREP	1,844,739
0026975	CORPORATE NETWORKING INC	1,824,895
1016018	STRATEGIC PRODUCTS & SERVICES	1,806,092
C100052	PA LEADERSHIP CHARTER SCHOOL	1,797,585
1014052	CONNER STRONG & BUCKELEW	1,747,050
0081240	SPECIAL PEOPLE IN	1,744,831
1021646	BRIGHTSIDE ACADEMY INC	1,719,900
C100106	EDUCATION PLUS ACADEMY	1,530,779
0017878	CORA SERVICES INC	1,521,668
1008008	THE CAMELOT SCHOOLS OF PA	1,484,160
1004991	COMMUNITIES IN SCHOOLS	1,422,796
1018170	GCA SERVICES CORP	1,384,677
C028013	YOUNG SCHOLARS CHARTER SCHOOL	1,369,547
C024013	MULTI-CULTURAL ACADEM	1,362,531
0010318	ASOCIACION DE PUERTORRIQUENOS	1,348,583
1007205	EBS HEALTHCARE	1,304,721
1020151	YOUR CHILD'S WORLD LEARNING	1,295,700
C024000	PHILA YOUTH FOR CHANGE CHARTER	1,239,063
0074970	US FOODSERVICE INC	1,205,462
0017200	PA DEPT OF LABOR & INDUSTRY	1,184,083
0012225	BUCKS COUNTY INTERMEDIATE	1,157,423

QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY

FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
0026589	NORRIS SQUARE CIVIC ASSN	1,092,107
C100047	PHILADELPHIA MONTESSORI	1,091,033
0062410	COMM OF PA DEPT OF EDUC	1,088,123
1016720	CITIZEN'S ACTING TOGETHER CAN	1,080,000
0020647	MCGRAW-HILL SCHOOL EDUCATION	1,035,974
0004529	APPLE COMPUTER	1,034,944
1019669	CPC MANAGEMENT INC	1,023,191
0007159	DELL MARKETING LP	1,008,959
C100090	ASPIRA BILINGUAL CYBER CHARTER	1,007,927
1000182	PA SCDU - VOID	1,001,234
0092532	VISUAL SOUND INC	974,323
C100028	SCHOOL LANE CHARTER SCHOOL	934,960
1021943	IMPERIAL BAG & PAPER CO LLC	906,858
0034487	GROVE CITY AREA SCHOOL DIST	863,574
0038289	HOUGHTON MIFFLIN HARCOURT	846,105
1014907	CARING PEOPLE ALLIANCE INC	840,844
1008910	PORTER'S DAY CARE & EDU CTR	836,600
0099476	CHILDREN'S VILLAGE DAY CARE	832,151
0097357	WORDSWORTH ACADEMY	830,480
1013057	GRACE NEIGHBORHOOD DEV CORP	825,143
1021709	DENNIS COREN	809,530
C100107	ESPERANZA CYBER CHARTER	805,554
1009298	2114 ARCH STREET ASSOC L P	798,240
C100108	ACHIEVING COMMUNITY TRANSFORM.	790,731
0047252	LEAHY TRANSPORTATION INC	785,194
C024021	BELMONT ACADEMY CHARTER SCHOOL	781,314
0096290	PHILA FEDERATION OF TEACHERS	760,403
0027102	KINDER ACADEMY, INC	724,520
0025456	ELWYN INSTITUTE	712,899
1015462	ALGEN HOLDING COMPANY DBA	712,530
1004114	NCS PEARSON INC	708,364
C100051	ACHIEVEMENT HOUSE CYBER	690,665
0020207	FOX ROTHSCHILD	688,869
1002610	AETNA LIFE INSURANCE CO	670,626
0007406	CITY OF PHILADELPHIA	638,846
0015426	CHILDREN'S LITERACY INITIATIVE	622,721
1012006	18 SOUTH SEVENTH ST ASSOC LP	606,980
1000730	BUTLER AREA SCHOOL DISTRICT	590,467
1021644	TODAY'S CHILD LEARNING CENTERS	588,498
1023019	RELIANT TRANSPORTATION INC	585,816
0024118	EASTER SEALS OF	583,959
0013937	NORTHWESTERN HUMAN SERVICES	576,688
1019650	DEPENDABILITY COMPANY	575,090
0014408	OFFICE DEPOT	574,930
1022702	FESTO DIDACTIC INC	550,277
0025454	ELWYN INC	546,549
1010681	ELLIOTT-LEWIS CORPORATION	542,055
0001893	ALLEGHENY EDUCATIONAL SYST	524,347
0010404	FEDERATION DAY CARE SERVICES	517,790
0022394	J MANN R FINLEY INC	508,708
1022778	ARBITERSPORTS LLC	504,789
0027497	YOUTH EMPOWERMENT SERVICES	502,333
0012652	LIGHTHOUSE	491,400
1000395	OPPORTUNITIES INDUSTRIALIZAT'N	487,000
1002703	PHILADELPHIA FREEDOM	481,256
1016422	BIG PICTURE PHILADELPHIA	466,400
1014910	DSM SERVICES LLC	462,896
1003673	COMMUNITY EDUCATION ALLIANCE	458,640
0002703	CLASS 1 BUS COMPANY INC	454,300
0017869	RICOH USA INC 14742	449,997
1022622	PHILLIPS CORP DBA LANCE CO/	448,175
C100056	THE ARCHWAY CHARTER SCHOOL OF	444,139

QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY

FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
1003341	UNITED CONCORDIA LIFE &HEALTH	439,139
1014779	TEAM TUTOR LLC	436,688
1000750	DIVERSIFIED COMMUNITY SERVICES	432,250
1020888	CNE GAS HOLDINGS INC	422,242
1021553	NATIONAL SCIENCE FOUNDATION	420,000
0074925	KARDON-NORTHEAST BRANCH	405,669
1018072	PHASE4 LEARNING CENTER INC	394,208
1013347	HORIZON SOFTWARE INTL LLC	393,860
1002327	VERIZON BUSINESS	390,914
0025437	VERIZON BUSINESS	390,487
0020779	DELAWARE COUNTY INTERMEDIATE	381,606
1021317	SPRINGBOARD COLLABORATIVE	378,940
0008513	SCHOOL SPECIALTY	376,718
0013136	COMMUNITY COUNCIL EDUCATION	366,922
1000223	PHILADELPHIA YOUTH NETWORK INC	364,982
C100036	21ST CENTURY CYBER CHARTER	361,135
1006971	PROGRESSUS THERAPY INC	358,594
0015684	CITY OF PHILADELPHIA	349,411
1013058	TOTAL CHILDCARE SYSTEMS INC	348,600
1013879	NAVIANCE INC	346,438
1021764	REPUBLIC SVCS OF PA LLC DBA	345,300
0020172	COLONIAL ELECTRIC SUPPLY CO	344,482
1019876	A-1 SCHOOL BUS LLC	342,485
1022997	S4TEACHERS LLC	336,887
0015833	URBAN LEAGUE OF PHILADELPHIA	328,185
1001042	EDUCATION WORKS INC	328,032
1018475	INTERNAL REVENUE SVC- VOID	326,448
0025591	THALHEIMER & PALUMBO PC	324,864
C100053	PENNSYLVANIA DISTANCE	323,366
0014768	CATAPULT LEARNING LLC	321,190
1008912	TUNY HAVEN INTERNATIONAL	317,625
0007517	BALFORD FARMS	313,674
0026868	YOUTH ENRICHMENT PROGRAM INC	305,025
1013059	T.Y.L. II INC	305,025
0025208	CGI TECHNOLOGIES & SOLUTIONS	304,527
0005794	BALLARD SPAHR LLP	297,252
0012623	CITY OF PHILADELPHIA	293,212
1018450	EARLY CHILDHOOD ENVIRONMENTS	286,650
1005073	SUNESYS INC	285,380
1007922	TUCKER LAW GROUP LLC	284,078
0062530	PENNSYLVANIA SCHOOL FOR	278,167
1020690	VALLEY FORGE EDUCATIONAL	277,850
0017331	COMMUNITY COLLEGE OF PHILA	276,534
0027373	SCHOOL HEALTH CORP	275,569
1020629	CAMDEN BAG & PAPER CO LLC	275,390
0026768	CITY YEAR-PHILADELPHIA	274,000
0014637	JUST CHILDREN N.E. INC	271,005
0013590	TROXELL COMMUNICATIONS INC	267,578
1021745	R E REINERT & ASSOCIATES	263,089
0022602	FOUNDATIONS INC	262,220
1005594	JENNIE-O TURKEY STORE INC	259,643
0026944	GRACE TRINITY UNITED CHURCH	259,350
0073081	SAGUE AUTO SERVICE INC	254,203
0063354	PHILADELPHIA GAS WORKS	253,691
1016740	METIS ASSOCAITES INC	250,064
1023118	FERREN CHAMBERS, SELF-	245,021
1004369	LEVIN LEGAL GROUP	244,755
1013046	BAMBI DAY CARE CENTER	239,663
0020901	DEL-VAL INTERNATL TRUCKING	237,621
1022080	SMART INFORMATION MANAGEMENT	236,290
1023025	SEASHORE FRUIT & PRODUCE CO	233,212
1006528	PUBLIC CONSULTING GROUP	231,250

QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY

FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
1020182	CHILDSpace DAYCARE CENTERS INC	229,320
1009527	RESOURCES FOR HUMAN DEVELOP	228,560
1022837	GARTNER INC	225,000
1015662	BUCHANAN INGERSOLL & ROONEY PC	223,585
1001237	MONTGOMERY EARLY LEARNING	219,956
0073042	WILLIAM H SADLIER INC	219,508
1015446	STRATFORD FRIENDS SCHOOL	219,025
1006214	GREENE MANUFACTURING INC	216,682
1022585	COMMUNITY TRAINING AND	215,733
1003656	AMERICAN READING COMPANY	212,693
0061042	PACIFICO FORD INC	211,025
1008570	ACHIEVE 3000 INC	208,965
1006159	INTERNATIONAL BACCALAUREATE	208,122
1002773	PHOENIX CAPITAL PARTNERS LLP	206,264
0022987	FINE KAPLAN & BLACK	205,015
1006515	CARRIER RENTAL SYSTEMS	203,250
0016753	JEWISH FAMILY & CHILDREN'S	202,730
0001468	CTB/MCGRAW-HILL LLC	200,791
1009275	PITTSTON AREA SCHOOL DISTRICT	198,625
1021303	TEACH TOWN INC	194,612
0016776	COLONIAL SCHOOL DISTRICT	194,542
1013005	YOUNG WORLD EARLY LEARNING	193,620
1018017	RCM TECHNOLOGIES USA INC	193,525
1014628	HENISE TIRE SERVICE INC	190,275
1019743	MANSFIELD OIL COMPANY	189,817
1008904	JTM FOOD GROUP	188,136
1014811	SOUND START/UPSTAR CORP	180,600
0029967	FRANKLIN AREA SCHOOL DIST	178,786
1023117	SEMANOFF,ORMSBY,GREENBERG	178,555
0010405	CORESTAFF INC	173,942
1013045	A STEP AHEAD DAY CARE INC	172,900
0073966	SCHOOL DISTRICT OF	170,449
0012579	KEM PARTNERS INC	168,113
0013991	PUBLIC INTEREST LAW CENTER	167,754
1015759	OMBUDSMAN EDUCATIONAL SERVICES	164,659
1010884	MERCY NEIGHBORHOOD MINISTRIES	163,800
1017580	PRECIOUS ANGELS INC	163,800
1021643	KIDSVILLE LEARNING CENTER INC	163,800
0022294	LOW RISE ELEVATOR CO INC	163,533
0004153	AMOROSO'S BAKERY	163,459
1019622	FIRST STUDENT INC	160,099
1012347	POTENTIAL INC	159,963
1003642	BARBARA EINHORN	158,677
0004616	TEACHING STRATEGIES INC	157,777
1010690	ECKERT SEAMANS CHERIN &	156,465
0075379	SHERWIN WILLIAMS CO	156,406
0010741	PATHWAY SCHOOL	156,308
0004481	ANIXTER DISTRIBUTION	153,916
0007919	BARNES & NOBLE BOOKSELLERS INC	153,517
1002455	TYSON FOODS INC	153,378
1021645	CREATIVE LEARNING ENVIRONMENTS	151,515
1022004	COMPASSLEARNING.INC	150,090
1019477	BAZELON LESS & FELDMAN P.C.	148,837
1008246	SUSAN AGARD, ESQ	147,279
0037141	HATBORO HORSHAM SCH DIST	147,128
1011289	ARCHER & GREINER	146,046
1022520	METHODIST FAMILY SVCS OF PHILA	143,325
1002529	ECONOMY PLUMBING & HEATING	143,254
1010074	SHERPA GOVERNMENT SOLUTIONS	142,679
1005191	WYNCOTE ACADEMY	141,525
1006881	BELMONT CENTER FOR	138,465
0026739	DLT SOLUTIONS LLC	137,740

QUARTERLY SCHOOL MANAGER REPORT
VENDOR PAYMENTS YTD IN EXCESS OF \$100,000
CASH ACTIVITY

FOR THE PERIOD ENDED DECEMBER 31, 2015

VENDOR #	VENDOR NAME	VOUCHER-AMT
0018434	CONGRESO DE LATINOS UNIDOS INC	135,127
0007965	WILLIARD LIMBACH	134,000
0080861	EXPLORE LEARNING LLC	133,251
1018049	WINDSTREAM CORPORATION	132,960
1022542	SMART PARTNERS LLC	132,101
0046666	LAKESHORE	129,880
1020150	LITTLE PEOPLE'S VILLAGE	129,675
1008909	THE CARING CENTER	129,150
1020210	MONTCO TRANSPORTATION	127,849
0096361	SCHOOL EMPLOYEES LOCAL	125,235
0016807	BANCROFT NEUROHEALTH	125,154
1011921	ENVIRONMENTAL MANAGEMENT	125,041
1015274	AT & T	124,395
1009017	CHINATOWN LEARNING CENTER	122,850
1022377	PRATT STREET LEARNING CTR INC	122,850
1023020	FRED BEANS FORD OF	121,814
0016616	AP EXAMINATIONS	120,476
1013055	MOLLY'S CHILD CARE CENTER	119,833
1012321	AMERIFLEX LLC	118,982
0044613	KEYSTONE INFORMATION	118,624
0007428	B & H PHOTO VIDEO	116,246
1016326	FINEMAN KREKSTEIN & HARRIS	115,542
0083034	SUNTEX INTERNATIONAL INC	115,141
0085632	THERAPEUTIC CTR AT FOX CHASE	114,121
0073842	SCHNADER HARRISON SEGAL &	113,858
1016996	AVID CENTER	107,956
0010746	BRADLEY-SCIOCCHETTI INC	107,264
1005808	GIORGIO FOODS INC	105,281
1008508	SALISBURY TOWNSHIP SCHOO	105,153
1013056	THE PARENT INFANT CENTER	104,650
0041301	INDEPENDENT HARDWARE INC	103,444
0025603	HILL TOP PREPARATORY SCHOOL	101,840
0030424	FRIENDS BEHAVIORAL HEALTH	100,000
SUBTOTAL		\$630,275,679
OTHER PAYMENTS TO VENDORS (LESS THAN \$100,000 YTD)		17,410,880
GRAND TOTAL		\$647,686,559

Source: School District of Philadelphia Financial System

School District of Philadelphia
Quarterly School Manager Report
FOR THE PERIOD ENDED DECEMBER 31, 2015

**DEBT SERVICE
SCHEDULE**

QUARTERLY SCHOOL MANAGER REPORT
SCHEDULE OF BONDS OUTSTANDING AND DEBT SERVICE
 FOR THE PERIOD ENDED DECEMBER 31, 2015

<u>Series</u>	<u>Outstanding Principal</u>	<u>FY16</u>		
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
SPSBA 2003B	43,505,000	-	2,392,775	2,392,775
2004E	4,143,213	1,381,071	-	1,381,071
2005A	17,325,000	17,325,000	433,125	17,758,125
2005C	3,335,000	3,335,000	78,373	3,413,373
2005D	14,470,000	2,100,000	795,850	2,895,850
2006A	182,180,000	7,530,000	8,659,175	16,189,175
2006B	545,530,000	5,000	26,184,719	26,189,719
2007A	146,455,000	15,000	7,134,950	7,149,950
2007C	7,205,333	900,667	-	900,667
2007D	28,125,000	5,000	352,000	357,000
2008E	250,545,000	5,445,000	14,337,875	19,782,875
2008F	102,265,000	11,380,000	5,496,181	16,876,181
2009B	23,380,000	5,425,000	1,138,700	6,563,700
2009C *	48,535,000	-	609,563	609,563
2010A	5,470,000	5,470,000	273,500	5,743,500
2010B	220,900,000	-	14,190,317	14,190,317
2010C	161,820,000	24,200,000	8,609,450	32,809,450
2010D	49,365,000	-	2,316,506	2,316,506
2010E	109,715,000	3,710,000	5,798,650	9,508,650
2010F *	150,000,000	-	1,875,000	1,875,000
2010G *	75,000,000	-	937,500	937,500
2010H *	75,000,000	-	937,500	937,500
2011A	144,035,000	7,415,000	8,668,171	16,083,171
2011B	10,865,000	1,640,000	333,031	1,973,031
2011C	24,340,000	3,395,000	1,301,875	4,696,875
2011D	11,530,000	1,655,000	489,538	2,144,538
2012A	14,125,026	7,062,513	282,501	7,345,013
SPSBA 2012	251,225,000	9,720,000	12,561,250	22,281,250
SPSBA 2015A	80,000,000	-	4,329,352	4,329,352
2015A	46,770,000	-	1,954,678	1,954,678
2015B	6,875,000	6,630,000	393,465	7,023,465
2015C	43,935,000	630,000	1,220,641	1,850,641
2015D	128,620,000	-	5,287,711	5,287,711
TOTAL	3,026,588,572	\$ 126,374,250	\$ 139,373,920	\$ 265,748,171
Other Debt Service Costs**				8,845,220
CURRENT FY16 ADOPTED BUDGET				\$ 274,593,391

* Assume an interest rate of 1.25% per annum.

** Other debt service costs include Letter of Credit costs, defeasance costs, and other fees.

Source: Phoenix Capital Partners Financial Advisory Firm

School District of Philadelphia
Quarterly School Manager Report
FOR THE PERIOD ENDED DECEMBER 31, 2015

CAPITAL PROJECTS

QUARTERLY SCHOOL MANAGER REPORT **CAPITAL PROJECTS**

FOR THE PERIOD ENDED DECEMBER 31, 2015

The following summarizes the District's activities related to capital projects from December 1 through 31, 2015:

- Five (5) new proposals executed to begin design documentation
- There are twenty-two (22) projects in various stages of design; all projects are on schedule.
- Two (2) projects were submitted for SRC approval at the December 17, 2015 Public Action Meeting.
- There are 32 active projects under construction at 28 locations, 24 projects remain on schedule.
- Substantial completion was reached on one (1) project.

As of December 31, 2015, the Office of Capital Programs had a cash balance of \$64,992,553 across all bond funds of which 100% is committed for design and construction contracts, project contingencies, and staffing. The cash on hand is projected to be exhausted by April 2016. Without additional capital funds, capital projects will have to be suspended.

Bond Fund Source							
Bond Designation	Deposit To CIP		Positive Adjustments	Total CIP	Expenditures		Cash/Fund Balances
8A03	\$	109,000,000	\$ 3,927,434	\$ 112,927,434	\$	112,927,434	\$ -
8A04	\$	100,000,000	\$ 1,982,342	\$ 101,982,342	\$	101,982,342	\$ -
8A05	\$	32,753,532	\$ 1,809,943	\$ 34,563,474	\$	34,563,474	\$ -
8D04	\$	100,000,000	\$ 14,345,164	\$ 114,345,164	\$	114,345,164	\$ -
8Q04	\$	19,335,000	\$ 2,594,764	\$ 21,929,764	\$	21,929,764	\$ -
8S03	\$	550,000,000	\$ 32,169,182	\$ 582,169,182	\$	582,169,182	\$ -
8S06	\$	335,153,645	\$ 20,756,510	\$ 355,910,155	\$	355,937,351	\$ (27,196)
8Q7C	\$	13,510,000	\$ 721,827	\$ 14,231,827	\$	14,231,827	\$ -
8Q7D	\$	28,160,000	\$ 336,374	\$ 28,496,374	\$	28,496,374	\$ -
8E08	\$	270,977,509	\$ 4,518,713	\$ 275,496,223	\$	274,085,510	\$ 1,410,713
8A10	\$	30,295,389	\$ 33,063	\$ 30,328,452	\$	30,328,452	\$ -
8B10	\$	219,752,594	\$ 978,221	\$ 220,730,814	\$	220,579,103	\$ 151,711
8B11	\$	16,900,000	\$ 77,913	\$ 16,977,913	\$	16,977,913	\$ 0
8Q11	\$	143,400,000	\$ 719,857	\$ 144,119,857	\$	129,536,789	\$ 14,583,068
8C02	\$	160,110,400	\$ 2,724,764	\$ 162,835,164	\$	162,835,164	\$ -
8Q01	\$	22,985,000	\$ 3,724,904	\$ 26,709,904	\$	26,709,904	\$ -
8A15	\$	52,399,382	\$ 53,461	\$ 52,452,843	\$	3,578,586	\$ 48,874,258
CIP Funds	\$	1,764,832,668	\$ 80,598,485	\$ 1,845,431,153	\$	1,843,895,926	\$ 50,409,485
QSCAB	\$	143,400,000	\$ 719,857	\$ 144,119,857	\$	129,536,789	\$ 14,583,068
Total	\$	2,152,333,068	\$ 91,420,975	\$ 2,243,754,043	\$	2,227,635,748	\$ 64,992,553

Cash balance as of December 31, 2015

- Note:
1. 8S06 excludes \$265,947.39 reserve for arbitrage payment. Projected close out by 1/30/2016
 2. Projected 8B10 close out by 1/30/2016
 3. Projected 8Q11 close out by 4/30/2016
 4. Projected 8E08 close out by 5/30/2016
 5. 8B11 requires reconciliation for close out; JV \$203,186.13 to 8A15 (12/31/2015)

Balance as of 12/31/2015	\$ 64,992,553
This Month (Nov) Current Cash Draw	\$ 405,884
This Month (Nov) Current QSCAB Draw	\$ 4,996,644
Total Current Cash Draw This Month (Nov)	\$ 5,402,528
This Fiscal Year (Nov) Current Earned Interest Cash	\$ 6,650
This Fiscal Year (Nov) Current Earned Interest QSCAB	\$ 2,254
Total Current Fiscal Year (Nov) Earned Interest	\$ 8,903
Total FY2016 Earned Interest Cash	\$ 41,019
Total FY2016 Earned Interest QSCAB	\$ 22,723
Total Current FY2016 Earned Interest	\$ 63,742

Source: School District of Philadelphia Finance and Capital Programs Staff, and McKissack & McKissack Consultants

School District of Philadelphia
Quarterly School Manager Report
FOR THE PERIOD ENDED DECEMBER 31, 2015

ADDITIONAL RESOURCES

AR-1
QUARTERLY SCHOOL MANAGER REPORT
SCHOOL BUDGET ALLOCATION METHODOLOGY

A school's budget consists of school-based allocations and centrally-allocated resources. The school-based allocations include both operating and grant resources. The operating resources are allocated for administration, teachers (enrollment driven + prep), school support positions, and discretionary funds. Grant resources are provided by Title I and Title II, SIG, and other grants. The centrally-allocated resources include positions such as special education, ESOL teachers, facilities, and security.

The following outlines the allocation methodology used for the School Basic Operating Funds:

Position/ Resource	Allocation Method	
Teachers	Schools are allotted a sufficient number of regular education teachers to meet specified class size limits and to provide prep time for each teacher. Special education teachers are allocated separately. Class size limits are as follows: Grades K-3: 30 students Grades 4-12: 33 students Career and Technical Education Schools: 24 students Kindergarten teachers are entirely funded with grants	
Principal	One principal per school	
Assistant Principals	0-699 students: No assistant principal 700-1,349 students: One assistant principal 1,350-1,999 students: Two assistant principals 2,000-2,649: Three assistant principals Over 2,649 students: Four assistant principals	
Counselors	<u>Elementary and Middle Schools</u> 0-524 students: 0.5 counselor 525-949 students: One counselor Over 949 students: Two counselors	<u>High Schools</u> 0-949 students: One counselor 950-1,599 students: Two counselors 1,600-2,249 students: Three counselors Over 2,249 students: Four counselors
Secretaries	0-1,149 students: One secretary 1,150-2,249 students: Two secretaries Over 2,249 students: Three secretaries	
Noon Time Aides (3 hour)	0-299 students: Two noon time aides 300-449 students: Three noon time aides 450-599 students: Four noon time aides 600-749 students: Five noon time aides 750-949 students: Six noon time aides Buildings: Two buildings: two noon time aides Three buildings; four noon time aides	950-1,249 students: Seven noon time aides 1,250-1,599 students: Eight noon time aides 1,600 – 1,999 students: Ten noon time aides Over 1,999 students: Twelve noon time aides
\$100 Teacher Allotment	\$100 per teacher	
Summer Reorganization	Schools must pay staff for a specific number of days of Summer Registration/ Reorganization. <u>Elementary Schools</u> 10 days for secretaries <u>Middle and High Schools</u> 10 days for secretaries 10 days for roster chair	
Discretionary Funds	\$140 per student for Model/ Reinforce; \$165 for Watch/ Intervene These funds may be used to meet various school and student needs (e.g. paper, textbooks, computers, extra-curricular activities, parent outreach, etc.)	

Source: School District of Philadelphia Finance Staff

**QUARTERLY SCHOOL MANAGER REPORT
SUMMARY OF MAJOR GRANT FUNDS BY CATEGORY**

FY2016 ADOPTED

Fund #	Grant	Source	2016 Budget	
			FTE	\$
201XL6	Title I Basic	Federal Grants	1,457	161,568,636
242XL6	IDEA-B	Federal Grants	157	43,536,897
216XL6	Pre-K Basic	Federal Grants	186	40,920,646
49AXL6	PA Acct. Block Grant / Ready to Learn	State Grants	316	38,085,068
4E1XL6	PA Pre-K Counts	State Grants	69	23,360,605
334XL6	Title IIA – Investing In Teacher Quality	Federal Grants	97	20,469,384
4A0XL6	Head Start Supplemental Assistance	State Grants	69	12,454,145
206XL6	Title I School Improvement	Federal Grants	95	7,337,938
401XL6	Access (Medicaid Reimbursement)	State Grants	24	5,316,956
270XL6	Perkins Vocational Education	Federal Grants	31	5,295,167
38BXL6	Philadelphia Gear Up Project	Federal Grants	12	4,065,863
237XL6	Lang Instr Lep & Immigrant Students	Federal Grants	36	3,945,038
312XL6	Gear Up	Federal Grants	11	3,675,757
246XL6	JROTC / Career Acad. Instr	Federal Grants	28	3,245,965
267XL6	Nutrition Education	Federal Grants	19	3,118,134
236XL6	Elect & TANF	Federal Grants	6	2,796,390
6ZQXL6	William Penn Found. - Early Literacy	Local / Private Grants	0	2,185,786
3G0XL6	School Improv. Grant Yr 1 - Cohort 4	Federal Grants	6	1,091,316
Other Grant Funds		Federal Grants	18	5,626,552
Other Grant Funds		Local / Private Grants	25	4,390,587
Other Grant Funds		State Grants	0	992,078
Other Grant Funds		Grants Clearing Accounts	63	0
Total Grant Funds			2,725	393,478,907
Summary by Category			FTE	\$
Federal Grants			2,159	306,693,683
State Grants			478	80,208,852
Local / Private Grants			25	6,576,373
Grants Clearing Accounts			63	0
Total:			2,725	393,478,907

* The School Reform Commission does not adopt grant budgets. The SRC does approve the receipt of grant revenues and the expenditure of grant funds.

** Grant revenues and related expenditures are not included in the general operating fund.

Source: Revenue Estimate at the Time of the FY16 SRC Adopted Budget

**QUARTERLY SCHOOL MANAGER REPORT
SUMMARY OF MAJOR GRANT FUNDS BY CATEGORY**

Grant	Source	Program Description
Title I (A) - Basic	Federal Grants - Indirect	Title I, Part A – Basic Grant - Provides supplementary educational services, especially in reading/language arts and math, to students who are educationally disadvantaged or at risk of failing to meet state requirements; provides funds for school-wide projects that create an overall plan for school improvement; and provides resources to strengthen the core academic program and improve student achievement. Funds are also provided to private schools and the archdiocese.
IDEA - B	Federal Grants - Indirect IU	IDEA – Individuals with Disabilities Education Act - Provides funding to supplement and/or increase the level of special education and related services provided to students with eligible disabilities ages 5 through 21 who are enrolled in special education programs. In alignment with the Act, Philadelphia Intermediate Unit 26 focuses IDEA expenditures on staffing, contract services, and materials costs that support supplementary aids and services for students with disabilities and those who are experiencing barriers to learning.
Pre-Kindergarten Head Start Basic	Federal Grants - Direct	Pre-Kindergarten Head Start Basic Grant / Head Start Supplemental Assistance - For pre-school education and family services, medical and dental care, breakfast, lunch and snacks, nutrition and social services, diagnostic and therapeutic services for children with special needs as well as for parent involvement in decision-making and program implementation. Also used to support the district's Head Start program which provides health, education, nutrition, social and other services to pre-school children and their families. Supplemental funds are used to increase the availability of Head Start program slots for low-income children and families in high-need neighborhoods through the school district.
PA Accountability Block Grant (ABG) / Ready to Learn	State Grants	PA Accountability Block Grant (ABG) / Ready to learn - To attain or maintain academic performance targets through such activities as pre-kindergarten, full-day kindergarten, class-size reduction, tutoring, teacher coaching and professional development, incentives for teachers in academically challenged schools, and social and health services. ABG / RTL funds are also used to support full-day kindergarten.
Pennsylvania Pre-Kindergarten Counts	State Grants	PA Pre-K Counts To provide high-quality preschool programming for children between age three and the entry age for Kindergarten who are at considerable risk of delayed cognitive development and academic underperformance due to socioeconomic and/or other factors. The district uses this funding to support the delivery of center-based early childhood educational services designed to promote school readiness in a manner compliant with state and local standards. This programming is accomplished through close contractual partnerships with well-established community childcare agencies.
Title II (A) - Improving Teacher Quality	Federal Grants - Indirect	Title II, Part A - Improving Teacher Quality Grant - To prepare, train, and recruit high-quality teachers and principals capable of ensuring increased academic achievement for all students and to provide in-service and retraining for teacher-leaders and support staff through workshops, conferences, higher education credits and professional development sessions in elementary, middle and high schools in the areas of math and science.
Head Start - Supplemental Assistance	State Grants	Same as - Pre-Kindergarten Head Start Basic Grant (216) Head Start Supplemental Assistance
Title I School Improvement/Accountability	Federal Grants - Indirect	Title I, School Improvement Accountability Grant - To improve educational opportunities for students in low-performing schools and to facilitate compliance with school improvement requirements. Funds used to assist Title I schools in helping all children reach high standards of learning and help low-performing schools provide high-quality education for all children. Funds also used to support full and part-time positions including extra curricular and professional development, textbooks, instructional aids, educational software and other educational supplies at schools on the school improvement list.
ACCESS - Claims	State Grants	ACCESS – Medical Assistance Grant Partial Reimbursement of the costs incurred by the district for providing medically related services to eligible special education students and specialized transportation to special education students who receive medically related services as part of their IEP. Reimbursement is generated when the district and/or intermediate unit submit health related claims for Chapter 14 Medicaid eligible students and the claims are processed for these students. Medical Assistance reimbursement for transportation is reimbursed only on dates when health related services are claimed.

**QUARTERLY SCHOOL MANAGER REPORT
SUMMARY OF MAJOR GRANT FUNDS BY CATEGORY**

Grant	Source	Program Description
Perkins Secondary Local Plan	Federal Grants - Indirect	Perkins Vocational Education Grant - To upgrade approved Career and Technical Education (CTE) Programs of Study (POS) to ensure that the CTE POS are in compliance with both state (Chapter 339) and federal (Perkins IV) standards and guidelines. The expectation is that students will be better prepared for post-high education and careers. The District uses these funds to support Career and Technical Education (CTE) Programs of Study (POS) that serve high concentrations of special students.
Philadelphia Gear Up Project	Federal Grants - Direct	Philadelphia Gear Up Project - To improve the chances for post secondary success for a target cohort of students in some of Philadelphia's highest poverty and at-risk schools. To increase the academic performance and preparation for post secondary education for GEAR UP students, increase the rate of high school graduation and enrollment in postsecondary education for GEAR UP students, and increase students' and their families knowledge of postsecondary education options, preparation and financing.
Title III - Language Instruction for LEP & Immigrant Students	Federal Grants - Indirect	Title III – Language Instruction for Limited English Proficient and Immigrant Students Grant To help students who have a primary language other than English attain English proficiency and to meet the State academic content and achievement standards, and to develop language instruction educational programs.
Gear-Up Grant	Federal Grants - Direct	Gear-Up Grant - The Gear-Up initiative provides academic preparation and college awareness preparation services to 6th and 7th grade students, and follows them through high school and first year of college.
Junior Reserve Officer Training Corps. (JROTC)	Federal Grants - Indirect	JROTC - To implement Junior Reserve Officer Training Corp (JROTC) programs to promote patriotism, develop informed and responsible citizens, develop respect for constituted authority and develop a high degree of personal honor, self respect, individual discipline and leadership. Funds are also used to implement JROTC after school and summer enrichment programs for at-risk students.
Nutrition Education	Federal Grants - Direct	Nutrition Education Grant - To offered nutrition education to eligible schools to increase knowledge of healthy food choices, improve food selections and eating habits while making healthier dietary choices and developing an understanding of the nutritional value of the school breakfast and lunch programs. Parents are to receive nutrition workshops to reinforce concepts taught to the students.
ELECT & TANF	Federal Grants - Indirect	Education Leading to Employment and Training (ELECT) and TANF Grant - To assist parents of minor children to return to or remain in school, obtain their high school diplomas or GEDs, develop responsible parenting skills, become positive role models for their children and become productive members of their communities. The district funds year-round intensive individualized and group prevention, intervention and sustaining programs and services for pregnant and parenting teens.
William Penn Foundation - Early Literacy	Private Grant	William Penn Foundation - Early Literacy - To provide training, support, and aligned materials to all early elementary school teachers to improve literacy instruction in the early grades with the goal that students are reading on grade-level by third grade. The funding supports summer training for grades k-3 teachers in evidence-based literacy instructional practices, trained teacher coaches, and the purchase and set-up of leveled classroom libraries.
SIG Cohort 4	Federal Grants - Indirect	School Improvement Grant -To implement an intensive school reform model which includes remediation and enrichment for students, identification and purchase of instructional materials, and training necessary to implement new or revised instructional programs and strategies.

Source: School District of Philadelphia Finance Staff

AR-3
**QUARTERLY SCHOOL MANAGER REPORT
 OPEN DATA INITIATIVE**

The School District of Philadelphia participates in the City of Philadelphia's open data initiative. The following below lists the data currently available on the School District's website.

<http://webgui.phila.k12.pa.us/offices/o/open-data-initiative>

Open Data Initiative

SDP Employee Information:	File Format	Frequency	Snapshot Date (If applicable)	Next Refresh
Employee Data	CSV	Quarterly	Jan, Apr., July, Oct	Apr 2016
SDP School Information:	File Format	Frequency	Snapshot Dates	Next Refresh
Enrollment/Demographics	EXCEL	Annual	Oct 1	SY 2015-16
Master School List	EXCEL	Annual	Oct 1	SY 2016-17
Serious Incidents	TXT	Annual	Oct 1	SY 2015-16
Suspensions	TXT	Annual	Oct 1	SY 2015-16
Teacher Attendance	TXT	Annual	Oct 1	SY 2015-16
PreK School Information	CSV	Annual	Oct 1	SY 2015-16
School Catchment Areas:	File Format	Frequency	Snapshot Dates	Next Refresh
ES Catchment	GIS	Annual	N/A	Sept 2016
MS Catchment	GIS	Annual	N/A	Sept 2016
HS Catchment	GIS	Annual	N/A	Sept 2016
SDP Budget:	File Format	Frequency	Snapshot Dates	Next Refresh
Budget Information	CSV	Annual	Fiscal Year (ending June 30)	July 2015
Expenditure Information	CSV	Annual	Fiscal Year (ending June 30)	July 2016
FTE Information	CSV	Annual	Fiscal Year (ending June 30)	July 2015
PSSA & Keystone Data:	File Format	Frequency	Snapshot Dates	Next Refresh
Keystone Actual	EXCEL	Annual	N/A	Sept 2016
Keystone Accountability	EXCEL	Annual	N/A	Sept 2016
PSSA Actual	EXCEL	Annual	N/A	Sept 2016
PSSA Accountability	EXCEL	Annual	N/A	Sept 2016
School SPR Data:	File Format	Frequency	Snapshot Dates	Next Refresh
School Progress Report	CSV	Annual	N/A	January 2017
Districtwide Summary	CSV	Annual	N/A	April 2015

The School District of Philadelphia (SDP), along with [Open Data Philly](#), is publishing data sets for public use. Publishing SDP data supports our efforts to promote transparency and community engagement.

Each data set published is provided as a ZIP file, containing the raw data, terms of use and release notes. The release notes generally provide context and background information about the data, including descriptions of the data elements.

Source: School District of Philadelphia website