

Arbor Preparatory High School
 Balance Sheet
 For the 6 months ending December 31, 2017

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	15,620	-	-	15,620
Accounts Receivable	586,339	-	-	586,339
Total Assets	601,958	-	-	601,958
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	18,574	-	-	18,574
Due to PrepNet	565,814	-	-	565,814
Total Liabilities	584,388	-	-	584,388
FUND BALANCE				
Beginning Fund Balance	2,955	-	-	2,955
Current Yr Activity	14,615	-	-	14,615
Ending Fund Balance	17,570	-	-	17,570
TOTAL LIABILITIES & FUND BALANCE	601,958	-	-	601,958

Arbor Preparatory High School
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance
 As of December 31, 2017

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
REVENUE										
State Aid	1,146,158	2,540,690	1,394,532	-	-	-	1,146,158	2,540,690	1,394,532	54.89%
Other State Sources	76,050	176,778	100,728	355	-	(355)	76,404	176,778	100,374	56.78%
Local Sources	45,873	124,469	78,596	-	-	-	45,873	124,469	78,596	63.15%
Federal Grants	113,726	199,837	86,111	14,629	29,568	14,939	128,355	229,405	101,050	44.05%
Private Sources	47,683	82,880	35,197	3,601	7,700	4,099	51,284	90,580	39,296	43.38%
Contribution from Management Company	379,378	877,185	497,807	-	-	-	379,378	877,185	497,807	56.75%
Total Revenues and Transfers	1,808,867	4,001,839	2,192,972	18,585	37,268	18,683	1,827,452	4,039,107	2,211,655	54.76%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	469,964	1,154,387	684,423	-	-	-	469,964	1,154,387	684,423	59.29%
Added Needs	113,992	240,390	126,398	-	-	-	113,992	240,390	126,398	52.58%
Special Education	79,526	193,931	114,405	-	-	-	79,526	193,931	114,405	58.99%
Support Services										
Pupil Services	37,173	102,561	65,388	-	-	-	37,173	102,561	65,388	63.76%
Instructional Staff Support	49,342	112,526	63,184	-	-	-	49,342	112,526	63,184	56.15%
Board of Education	14,564	63,615	49,051	-	-	-	14,564	63,615	49,051	77.11%
Executive Administration	69,880	155,150	85,270	-	-	-	69,880	155,150	85,270	54.96%
Grant Procurement	3,552	7,113	3,561	-	-	-	3,552	7,113	3,561	50.07%
School Admin - Office of the Principal	197,533	342,737	145,204	-	-	-	197,533	342,737	145,204	42.37%
Other School Administration	19,600	49,072	29,472	-	-	-	19,600	49,072	29,472	60.06%
Business & Internal Services	29,387	56,431	27,044	-	-	-	29,387	56,431	27,044	47.92%
Pupil Transportation Services	-	-	-	-	-	-	-	-	-	0.00%
Central Services	17,915	38,206	20,290	-	-	-	17,915	38,206	20,290	53.11%
Pupil Activities	37,753	89,128	51,375	-	-	-	37,753	89,128	51,375	57.64%
Facilities Acquisition	-	-	-	-	-	-	-	-	-	0.00%
Operations & Maintenance	652,877	1,388,347	735,470	-	-	-	652,877	1,388,347	735,470	52.97%
Food Services	-	-	-	19,780	45,513	25,733	19,780	45,513	25,733	56.54%
Total Expenditures	1,793,057	3,993,594	2,200,537	19,780	45,513	25,733	1,812,837	4,039,107	2,226,270	55.12%
EXCESS OF REVENUES OVER EXPENDITURES	15,810	8,245	(7,565)	(1,195)	(8,245)	(7,050)	14,615	-	(14,615)	0.00%
Transfer Between Funds	(1,195)	(8,245)	(7,050)	1,195	8,245	7,050	-	-	-	0.00%
FUND BALANCE, BEGINNING OF YEAR	2,955	2,955	(0)	-	-	-	2,955	2,955	(0)	-0.01%
CURRENT FUND BALANCE (UNRESTRICTED)	17,570	2,955	(14,615)	(0)	-	0	17,570	2,955	(14,615)	-494.58%

Arbor Preparatory High School

For the 6 months ending December 31, 2017

	YTD Actual	Annual Budget
General Fund		
REVENUE		
State Aid	1,146,158	2,540,690
Revenue from State Sources	76,050	176,778
Revenue from Local Sources	45,873	124,469
Restricted Federal Direct Grants	30,685	-
Restricted-Federal 'Pass thru' Grants - Title I	31,488	115,846
Restricted-Federal 'Pass thru' Grants - Title II	5,905	18,991
Restricted-Federal 'Pass thru' Grants - IDEA	45,649	65,000
Revenue from Private Sources	9,274	12,110
Revenue from Pupil Activities	38,409	70,770
Contribution from Management Company	379,378	877,185
Total Revenue & Other Transactions	1,808,867	4,001,839
EXPENDITURES		
Basic Instruction		
Salaries, Taxes, & Benefits	372,890	924,806
Local Meetings	3,214	7,613
Printing and Binding	3,972	11,249
Teaching Supplies	30,580	62,000
Software & Equipment	6,281	8,533
Equipment Lease	30,960	61,920
Dues/Memberships	1,955	6,000
Field trips	1,075	3,120
Contracted Services	17,956	65,551
Miscellaneous	1,082	3,595
Total - Basic Instruction	469,964	1,154,387
Added Needs		
Salaries, Taxes, & Benefits	109,587	220,335
Teaching Supplies	176	20,055
Dues/Memberships	3,215	-
Field Trips	1,014	-
Total - Added Needs	113,992	240,390
Special Education		
Salaries, Taxes, & Benefits	77,569	179,851
Instructional Services	1,258	5,000
Local Meetings	108	2,040
Workshops and Conferences	247	3,300
Teaching Supplies	-	2,850
Miscellaneous	345	890
Total - Special Education	79,526	193,931
Pupil Services		
Occupational Therapist Services	1,122	3,000
Psychological Services	6,864	14,000
Speech Pathology	15,989	49,000
Social Work Services	13,198	36,561
Total - Pupil Services	37,173	102,561
Instructional Staff Support		
Improvement of Instruction	7,759	20,715
Professional Development	3,825	10,125
Technology	25,492	64,141

Arbor Preparatory High School

For the 6 months ending December 31, 2017

	YTD Actual	Annual Budget
Special Education	12,266	17,545
Total - Instructional Staff Support	49,342	112,526
Board of Education		
Board of Education Administration	3,659	7,591
Legal Fees	1,370	5,000
Audit	5,533	7,274
Travel & Expense Staff	-	250
Insurance	4,001	8,500
Board Funds	-	35,000
Total - Board of Education	14,564	63,615
Executive Administration		
Executive Administration	35,611	72,790
Oversight Fee	34,270	82,360
Total - Executive Administration	69,880	155,150
Grant Procurement		
Grant Procurement	3,552	7,113
Total - Grant Procurement	3,552	7,113
Office of the Principal		
Salaries, Taxes, & Benefits	169,393	291,551
Local Meetings	2,081	5,995
Workshops and Conferences	1,203	3,350
Mailing	516	3,000
Printing & Binding	222	1,248
Office Supplies	399	10,000
Dues/Memberships	15	2,000
Miscellaneous	23,705	25,593
Total - Office of the Principal	197,533	342,737
Other School Administration		
Admissions & Other Administrative Support	19,546	49,072
Workshops and Conferences	54	-
Total - Other School Administration	19,600	49,072
Business & Internal Services		
Fiscal Services	29,387	56,431
Total - Business & Internal Services	29,387	56,431
Operations & Maintenance		
Internal Building Services	309	471
Other Purchased Service (Janitorial)	-	200
Telephone	2,394	10,609
Heat	1,065	23,170
Electric	12,441	57,926
Sewer	6,700	10,609
Waste & Trash Disposal	2,625	3,807
Building Maintenance & Repair	45,772	120,538
Equipment Maintenance & Repair	-	624
Lease of Building	561,657	1,116,000
Lease of Equipment	3,438	7,816
Supplies	305	5,055
Equipment Purchases	1,406	4,500
Liability Insurance	632	2,022
Miscellaneous	1,830	-

Arbor Preparatory High School

For the 6 months ending December 31, 2017

	YTD Actual	Annual Budget
Miscellaneous (Property Taxes)	4,874	10,000
Property Insurance	7,429	15,000
Total - Operations & Maintenance	652,877	1,388,347
Pupil Transportation Services		
Total - Pupil Transportation Services	-	-
Central Services		
Planning, Research, Development	20	-
Information Services	16,230	33,340
Staff/Personnel Services	931	3,320
Data Processing Services	735	1,546
Total - Central Services	17,915	38,206
Pupil Activities		
Supplies	37,753	89,128
Total - Pupil Activities	37,753	89,128
Facilities Acquisition		
Total - Facilities Acquisition	-	-
Outgoing Transfer to Special Service Fund	1,195	8,245
Total Expenditures & Other Transactions	1,794,252	4,001,839
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	14,615	-
Beginning Fund Balance (7/1)	2,955	2,955
Ending Fund Balance	17,570	2,955

Arbor Preparatory High School

For the 6 months ending December 31, 2017

	YTD Actual	Annual Budget
Food Service Fund		
REVENUE		
Food Sales to Pupils	3,601	7,700
State Revenue	355	-
Department of Agriculture	11,951	29,568
Commodities	2,678	-
Total Food Service Revenue	18,585	37,268
Transfer In from General Fund	1,195	8,245
Total Revenue and Incoming Transfers	19,780	45,513
EXPENDITURES		
Food Services		
Supplies, Materials including Commodities expense	19,780	45,513
Total Food Service Expenditures	19,780	45,513
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Ending Food Service Fund Balance	-	-