

Arbor Preparatory High School
 Balance Sheet
 For the 3 months ending September 30, 2018

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	27	-	-	27
Accounts Receivable	435,252	-	-	435,252
Total Assets	435,280	-	-	435,280
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	56,026	-	-	56,026
Due to PrepNet	373,976	-	-	373,976
Total Liabilities	430,002	-	-	430,002
FUND BALANCE				
Beginning Fund Balance	28	-	-	28
Current Yr Activity	5,250	-	-	5,250
Ending Fund Balance	5,278	-	-	5,278
TOTAL LIABILITIES & FUND BALANCE	435,280	-	-	435,280

Arbor Preparatory High School

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
As of September 30, 2018

	General			School Svc			Total (Memorandum Only)			
	YTD	Annual	Variance	YTD	Annual	Variance	YTD	Annual	Variance	% of Budget
	Actual	Budget		Actual	Budget		Actual	Budget		Remaining
REVENUE										
State Aid	366,960	2,462,191	2,095,231	-	-	-	366,960	2,462,191	2,095,231	85.10%
Other State Sources	38,570	164,975	126,405	-	-	-	38,570	164,975	126,405	76.62%
Local Sources	19,312	129,526	110,214	-	-	-	19,312	129,526	110,214	85.09%
Federal Grants	28,769	191,962	163,193	2,364	28,341	25,977	31,134	220,303	189,169	85.87%
Private Sources	27,184	77,600	50,416	78	7,175	7,097	27,262	84,775	57,513	67.84%
Contribution from Management Company	288,003	873,944	585,941	-	-	-	288,003	873,944	585,941	67.05%
Total Revenues and Transfers	768,798	3,900,198	3,131,400	2,442	35,516	33,074	771,240	3,935,714	3,164,474	80.40%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	142,273	1,050,150	907,877	-	-	-	142,273	1,050,150	907,877	86.45%
Added Needs	53,717	217,820	164,103	-	-	-	53,717	217,820	164,103	75.34%
Special Education	24,185	203,570	179,385	-	-	-	24,185	203,570	179,385	88.12%
Support Services										
Pupil Services	8,357	103,657	95,300	-	-	-	8,357	103,657	95,300	91.94%
Instructional Staff Support	26,813	109,049	82,235	-	-	-	26,813	109,049	82,235	75.41%
Board of Education	7,326	64,197	56,871	-	-	-	7,326	64,197	56,871	88.59%
Executive Administration	46,352	153,327	106,975	-	-	-	46,352	153,327	106,975	69.77%
Grant Procurement	1,632	7,464	5,832	-	-	-	1,632	7,464	5,832	78.14%
School Admin - Office of the Principal	95,015	351,765	256,750	-	-	-	95,015	351,765	256,750	72.99%
Other School Administration	16,649	47,748	31,099	-	-	-	16,649	47,748	31,099	65.13%
Business & Internal Services	17,652	68,552	50,900	-	-	-	17,652	68,552	50,900	74.25%
Pupil Transportation Services	-	-	-	-	-	-	-	-	-	0.00%
Central Services	9,512	38,522	29,010	-	-	-	9,512	38,522	29,010	75.31%
Pupil Activities	7,634	89,613	81,979	-	-	-	7,634	89,613	81,979	91.48%
Facilities Acquisition	-	-	-	-	-	-	-	-	-	0.00%
Operations & Maintenance	304,239	1,386,604	1,082,365	-	-	-	304,239	1,386,604	1,082,365	78.06%
Food Services	-	-	-	4,635	43,676	39,041	4,635	43,676	39,041	89.39%
Total Expenditures	761,356	3,892,038	3,130,682	4,635	43,676	39,041	765,990	3,935,714	3,169,724	80.54%
EXCESS OF REVENUES OVER EXPENDITURES	7,443	8,160	717	(2,193)	(8,160)	(5,967)	5,250	-	(5,250)	0.00%
Transfer Between Funds	(2,193)	(8,160)	(5,967)	2,193	8,160	5,967	-	-	-	0.00%
FUND BALANCE, BEGINNING OF YEAR	28	-	(28)	-	-	-	28	-	(28)	0.00%
CURRENT FUND BALANCE (UNRESTRICTED)	5,278	-	(5,278)	-	-	-	5,278	-	(5,278)	0.00%

Arbor Preparatory High School

For the 3 months ending September 30, 2018

	YTD Actual	Annual Budget
General Fund		
REVENUE		
State Aid	366,960	2,462,191
Revenue from State Sources	38,570	164,975
Revenue from Local Sources	19,312	129,526
Restricted Federal Direct Grants	14,698	-
Restricted-Federal 'Pass thru' Grants - Title I	9,916	115,200
Restricted-Federal 'Pass thru' Grants - Title II	2,421	11,762
Restricted-Federal 'Pass thru' Grants - Title V	1,734	-
Restricted-Federal 'Pass thru' Grants - IDEA	-	65,000
Revenue from Private Sources	9,485	11,450
Revenue from Pupil Activities	17,699	66,150
Contribution from Management Company	288,003	873,944
Total Revenue & Other Transactions	768,798	3,900,198
EXPENDITURES		
Basic Instruction		
Salaries, Taxes, & Benefits	107,042	818,522
Local Meetings	1,496	7,117
Printing and Binding	918	11,200
Teaching Supplies	7,394	62,000
Software & Equipment	5,806	8,335
Equipment Lease	16,200	64,800
Dues/Memberships	1,065	6,000
Field trips	1,542	2,917
Contracted Services	545	66,142
Miscellaneous	265	3,117
Total - Basic Instruction	142,273	1,050,150
Added Needs		
Salaries, Taxes, & Benefits	51,804	200,557
Teaching Supplies	-	17,263
Dues/Memberships	1,913	-
Total - Added Needs	53,717	217,820
Special Education		
Salaries, Taxes, & Benefits	24,021	189,490
Instructional Services	-	5,000
Local Meetings	89	2,040
Workshops and Conferences	-	3,300
Teaching Supplies	-	2,850
Miscellaneous	74	890
Total - Special Education	24,185	203,570
Pupil Services		
Occupational Therapist Services	66	3,000
Psychological Services	-	14,000
Speech Pathology	1,518	49,000
Social Work Services	6,773	37,657
Total - Pupil Services	8,357	103,657

Instructional Staff Support		
Improvement of Instruction	6,567	24,464
Professional Development	2,295	10,000
Technology	11,893	57,658
Special Education	6,059	16,927
Total - Instructional Staff Support	26,813	109,049
Board of Education		
Board of Education Administration	1,819	7,947
Legal Fees	-	5,000
Audit	3,768	7,500
Travel & Expense Staff	-	250
Insurance	1,739	8,500
Board Funds	-	35,000
Total - Board of Education	7,326	64,197
Executive Administration		
Executive Administration	21,406	73,690
Oversight Fee	24,946	79,637
Total - Executive Administration	46,352	153,327
Grant Procurement		
Grant Procurement	1,632	7,464
Total - Grant Procurement	1,632	7,464
Office of the Principal		
Salaries, Taxes, & Benefits	78,156	303,158
Local Meetings	674	5,781
Workshops and Conferences	-	3,350
Mailing	316	3,000
Printing & Binding	-	1,167
Office Supplies	-	10,000
Dues/Memberships	-	2,000
Miscellaneous	15,869	23,309
Total - Office of the Principal	95,015	351,765
Other School Administration		
Admissions & Other Administrative Support	16,364	47,748
Local Meetings	285	-
Total - Other School Administration	16,649	47,748
Business & Internal Services		
Fiscal Services	17,652	68,552
Total - Business & Internal Services	17,652	68,552
Operations & Maintenance		
Internal Building Services	79	451
Other Purchased Service (Janitorial)	-	200
Telephone	(12,813)	9,918
Heat	106	23,170
Electric	3,831	57,926
Sewer	3,650	9,917
Waste & Trash Disposal	776	3,558
Building Maintenance & Repair	22,869	120,691
Equipment Maintenance & Repair	-	583
Lease of Building	279,000	1,116,000
Lease of Equipment	1,800	8,075
Supplies	489	4,725
Equipment Purchases	-	4,500

Liability Insurance	244	1,890
Miscellaneous	385	-
Miscellaneous (Property Taxes)	-	10,000
Property Insurance	3,822	15,000
Total - Operations & Maintenance	304,239	1,386,604
Pupil Transportation Services		
Total - Pupil Transportation Services	-	-
Central Services		
Planning, Research, Development	447	-
Information Services	7,928	34,340
Staff/Personnel Services	954	3,320
Data Processing Services	184	862
Total - Central Services	9,512	38,522
Pupil Activities		
Supplies	7,634	89,613
Total - Pupil Activities	7,634	89,613
Facilities Acquisition		
Total - Facilities Acquisition	-	-
Outgoing Transfer to Special Service Fund	2,193	8,160
Total Expenditures & Other Transactions	763,548	3,900,198
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		
	5,250	-
Beginning Fund Balance (7/1)	28	-
Ending Fund Balance	5,278	-

Food Service Fund

REVENUE

Food Sales to Pupils	78	7,175
Department of Agriculture	2,364	28,341
Total Food Service Revenue	<u>2,442</u>	<u>35,516</u>
Transfer In from General Fund	2,193	8,160
Total Revenue and Incoming Transfers	4,635	43,676

EXPENDITURES

Food Services

Supplies, Materials including Commodities expense	4,635	43,676
Total Food Service Expenditures	<u>4,635</u>	<u>43,676</u>

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

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Ending Food Service Fund Balance

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