

**Arbor Preparatory High School**  
 Balance Sheet  
 For the 9 months ending March 31, 2019

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	4,970	-	-	4,970
Accounts Receivable	600,253	-	-	600,253
<b>Total Assets</b>	<b>605,223</b>	<b>-</b>	<b>-</b>	<b>605,223</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
LIABILITIES				
Deferred Revenue	83,837	-	-	83,837
Due to PrepNet	507,933	-	-	507,933
Acct Payables	9,611	-	-	9,611
Total Liabilities	601,380	-	-	601,380
FUND BALANCE				
Beginning Fund Balance	28	-	-	28
Current Yr Activity	3,816	-	-	3,816
Ending Fund Balance	3,843	-	-	3,843
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>605,223</b>	<b>-</b>	<b>-</b>	<b>605,223</b>

## Arbor Preparatory High School

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For the 9 months ending March 31, 2019

	General			School Svc			Total (Memorandum Only)			
	YTD	Annual	Variance	YTD	Annual	Variance	YTD	Annual	Variance	% of Budget
	Actual	Budget		Actual	Budget		Actual	Budget		Remaining
<b>REVENUE</b>										
State Aid	1,829,106	2,428,977	599,871	-	-	-	1,829,106	2,428,977	599,871	24.70%
Other State Sources	139,075	177,267	38,192	755	-	(755)	139,830	177,267	37,437	21.12%
Local Sources	90,674	112,883	22,209	-	-	-	90,674	112,883	22,209	19.67%
Federal Grants	197,241	222,281	25,040	25,000	27,235	2,235	222,242	249,516	27,274	10.93%
Private Sources	80,146	77,120	(3,026)	2,834	6,580	3,746	82,981	83,700	719	0.86%
Contribution from Management Company	563,953	1,051,174	487,221	-	-	-	563,953	1,051,174	487,221	46.35%
<b>Total Revenues and Transfers</b>	<b>2,900,197</b>	<b>4,069,702</b>	<b>1,169,505</b>	<b>28,589</b>	<b>33,815</b>	<b>5,226</b>	<b>2,928,786</b>	<b>4,103,517</b>	<b>1,174,731</b>	<b>28.63%</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>										
Instruction										
Basic Instruction	779,608	1,085,867	306,259	-	-	-	779,608	1,085,867	306,259	28.20%
Added Needs	190,194	253,396	63,202	-	-	-	190,194	253,396	63,202	24.94%
Special Education	146,495	178,002	31,507	-	-	-	146,495	178,002	31,507	17.70%
Support Services										
Pupil Services	66,887	107,209	40,322	-	-	-	66,887	107,209	40,322	37.61%
Instructional Staff Support	84,833	115,650	30,818	-	-	-	84,833	115,650	30,818	26.65%
Board of Education	19,957	68,238	48,281	-	-	-	19,957	68,238	48,281	70.75%
Executive Administration	119,027	151,638	32,611	-	-	-	119,027	151,638	32,611	21.51%
Grant Procurement	5,507	7,382	1,875	-	-	-	5,507	7,382	1,875	25.41%
School Admin - Office of the Principal	287,951	411,043	123,092	-	-	-	287,951	411,043	123,092	29.95%
Other School Administration	49,761	57,397	7,636	-	-	-	49,761	57,397	7,636	13.30%
Business & Internal Services	50,303	66,538	16,235	-	-	-	50,303	66,538	16,235	24.40%
Pupil Transportation Services	-	-	-	-	-	-	-	-	-	0.00%
Central Services	33,908	74,556	40,648	-	-	-	33,908	74,556	40,648	54.52%
Pupil Activities	62,574	103,413	40,839	-	-	-	62,574	103,413	40,839	39.49%
Facilities Acquisition	-	-	-	-	-	-	-	-	-	0.00%
Operations & Maintenance	994,982	1,379,863	384,881	-	-	-	994,982	1,379,863	384,881	27.89%
Food Services	-	-	-	32,985	43,325	10,340	32,985	43,325	10,340	23.87%
<b>Total Expenditures</b>	<b>2,891,986</b>	<b>4,060,192</b>	<b>1,168,206</b>	<b>32,985</b>	<b>43,325</b>	<b>10,340</b>	<b>2,924,970</b>	<b>4,103,517</b>	<b>1,178,547</b>	<b>28.72%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>8,211</b>	<b>9,510</b>	<b>1,299</b>	<b>(4,395)</b>	<b>(9,510)</b>	<b>(5,115)</b>	<b>3,816</b>	<b>-</b>	<b>(3,816)</b>	<b>0.00%</b>
Transfer Between Funds	(4,395)	(9,510)	(5,115)	4,395	9,510	5,115	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>1.46%</b>
<b>CURRENT FUND BALANCE (UNRESTRICTED)</b>	<b>3,843</b>	<b>28</b>	<b>(3,815)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,843</b>	<b>28</b>	<b>(3,815)</b>	<b>-13626.50%</b>

## Arbor Preparatory High School

For the 9 months ending March 31, 2019

	YTD Actual	Annual Budget
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	1,829,106	2,428,977
Revenue from State Sources	139,075	177,267
Revenue from Local Sources	90,674	112,883
Restricted Federal Direct Grants	32,657	-
Restricted-Federal 'Pass thru' Grants - Title I	44,422	110,003
Restricted-Federal 'Pass thru' Grants - Title II	9,204	15,555
Restricted-Federal 'Pass thru' Grants - Title IV	12,153	16,723
Restricted-Federal 'Pass thru' Grants - Emerg Impact Aid	6,375	-
Restricted-Federal 'Pass thru' Grants - IDEA	92,429	80,000
Revenue from Private Sources	5,097	11,390
Revenue from Pupil Activities	75,050	65,730
Contribution from Management Company	563,953	1,051,174
<b>Total Revenue &amp; Other Transactions</b>	<b>2,900,197</b>	<b>4,069,702</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries, Taxes, & Benefits	625,845	882,915
Local Meetings	6,977	8,695
Printing and Binding	5,223	10,869
Teaching Supplies	27,308	60,999
Software & Equipment	6,376	10,817
Equipment Lease	59,307	63,360
Dues/Memberships	8,025	3,500
Field trips	4,581	2,898
Contracted Services	35,290	35,885
Miscellaneous	676	5,929
<b>Total - Basic Instruction</b>	<b>779,608</b>	<b>1,085,867</b>
<b>Added Needs</b>		
Salaries, Taxes, & Benefits	186,707	253,396
Teaching Supplies	695	-
Dues/Memberships	1,913	-
Field Trips	179	-
Miscellaneous	700	-
<b>Total - Added Needs</b>	<b>190,194</b>	<b>253,396</b>
<b>Special Education</b>		
Salaries, Taxes, & Benefits	144,576	163,922
Instructional Services	404	5,000
Local Meetings	89	2,040
Workshops and Conferences	278	3,300
Teaching Supplies	406	2,850
Miscellaneous	741	890
<b>Total - Special Education</b>	<b>146,495</b>	<b>178,002</b>
<b>Pupil Services</b>		
Occupational Therapist Services	3,058	3,000
Psychological Services	6,472	14,000
Speech Pathology	29,619	40,000

Social Work Services	27,738	50,209
<b>Total - Pupil Services</b>	<b><u>66,887</u></b>	<b><u>107,209</u></b>
 <b>Instructional Staff Support</b>		
Improvement of Instruction	16,701	20,848
Professional Development	12,147	8,669
Technology	39,511	65,487
Special Education	16,473	20,646
<b>Total - Instructional Staff Support</b>	<b><u>84,833</u></b>	<b><u>115,650</u></b>
 <b>Board of Education</b>		
Board of Education Administration	6,486	8,292
Legal Fees	3,024	8,000
Audit	5,275	8,196
Travel & Expense Staff	-	250
Insurance	5,172	8,500
Board Funds	-	35,000
<b>Total - Board of Education</b>	<b><u>19,957</u></b>	<b><u>68,238</u></b>
 <b>Executive Administration</b>		
Executive Administration	50,358	72,930
Oversight Fee	68,668	78,708
<b>Total - Executive Administration</b>	<b><u>119,027</u></b>	<b><u>151,638</u></b>
 <b>Grant Procurement</b>		
Grant Procurement	5,507	7,382
<b>Total - Grant Procurement</b>	<b><u>5,507</u></b>	<b><u>7,382</u></b>
 <b>Office of the Principal</b>		
Salaries, Taxes, & Benefits	229,388	314,197
Local Meetings	5,617	6,535
Workshops and Conferences	4,001	3,350
Mailing	1,108	3,000
Printing & Binding	-	1,159
Office Supplies	4,215	10,000
Dues/Memberships	189	2,000
Miscellaneous	43,433	70,802
<b>Total - Office of the Principal</b>	<b><u>287,951</u></b>	<b><u>411,043</u></b>
 <b>Other School Administration</b>		
Admissions & Other Administrative Support	49,261	57,397
Local Meetings	500	-
<b>Total - Other School Administration</b>	<b><u>49,761</u></b>	<b><u>57,397</u></b>
 <b>Business &amp; Internal Services</b>		
Fiscal Services	50,303	66,538
<b>Total - Business &amp; Internal Services</b>	<b><u>50,303</u></b>	<b><u>66,538</u></b>
 <b>Operations &amp; Maintenance</b>		
Internal Building Services	388	595
Other Purchased Service (Janitorial)	-	200
Telephone	4,302	9,854
Heat	6,205	12,744
Electric	25,237	43,445
Sewer	5,844	11,013
Waste & Trash Disposal	2,384	4,057
Building Maintenance & Repair	86,740	135,393
Equipment Maintenance & Repair	-	580
Lease of Building	837,000	1,116,000

Lease of Equipment	6,590	7,909
Supplies	5,283	4,695
Equipment Purchases	-	2,500
Liability Insurance	733	1,878
Miscellaneous	2,336	3,000
Miscellaneous (Property Taxes)	-	10,000
Property Insurance	11,941	16,000
<b>Total - Operations &amp; Maintenance</b>	<b>994,982</b>	<b>1,379,863</b>
<b>Pupil Transportation Services</b>		
<b>Total - Pupil Transportation Services</b>	<b>-</b>	<b>-</b>
<b>Central Services</b>		
Planning, Research, Development	6,343	34,401
Information Services	25,149	36,000
Staff/Personnel Services	1,589	2,530
Data Processing Services	827	1,625
<b>Total - Central Services</b>	<b>33,908</b>	<b>74,556</b>
<b>Pupil Activities</b>		
Supplies	62,574	103,413
<b>Total - Pupil Activities</b>	<b>62,574</b>	<b>103,413</b>
<b>Facilities Acquisition</b>		
<b>Total - Facilities Acquisition</b>	<b>-</b>	<b>-</b>
Outgoing Transfer to Special Service Fund	4,395	9,510
Total Expenditures & Other Transactions	2,896,381	4,069,702
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>3,816</b>	<b>-</b>
Beginning Fund Balance (7/1)	28	28
Ending Fund Balance	<u>3,843</u>	<u>28</u>

**Food Service Fund**

**REVENUE**

Food Sales to Pupils	2,834	6,580
State Revenue	755	-
Department of Agriculture	21,444	27,235
Department of Agriculture - Breakfast	1,518	-
Commodities	2,039	-
<b>Total Food Service Revenue</b>	<b><u>28,589</u></b>	<b><u>33,815</u></b>

Transfer In from General Fund	4,395	9,510
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<b>Total Revenue and Incoming Transfers</b>	<b>32,985</b>	<b>43,325</b>
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**EXPENDITURES**

**Food Services**

Supplies, Materials including Commodities expense	32,985	43,325
<b>Total Food Service Expenditures</b>	<b><u>32,985</u></b>	<b><u>43,325</u></b>

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

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Ending Food Service Fund Balance

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