

**Arbor Preparatory High School**  
Balance Sheet  
As of December 31, 2020

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	11,864	-	-	11,864
Accounts Receivable	567,936	-	-	567,936
Due from Management Co - Food Svc	-	-	238	238
<b>Total Assets</b>	<b>579,800</b>	<b>-</b>	<b>238</b>	<b>580,038</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deferred Revenue	111,933	-	-	111,933
Due to NHA	(144,780)	-	-	(144,780)
Due to PrepNet	600,782	-	-	600,782
<b>Total Liabilities</b>	<b>567,935</b>	<b>-</b>	<b>-</b>	<b>567,935</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	3,932	-	-	3,932
Current Yr Activity	7,933	-	238	8,171
<b>Ending Fund Balance</b>	<b>11,865</b>	<b>-</b>	<b>238</b>	<b>12,103</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>579,800</b>	<b>-</b>	<b>238</b>	<b>580,038</b>

**Arbor Preparatory High School**

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For the 6 months ending December 31, 2020

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
<b>REVENUE</b>										
State Aid	1,193,622	2,437,650	1,244,028	-	-	-	1,193,622	2,437,650	1,244,028	51.03%
Other State Sources	65,388	210,997	145,609	857	-	(857)	66,245	210,997	144,752	68.60%
Local Sources	51,809	141,168	89,359	-	-	-	51,809	141,168	89,359	63.30%
Federal Grants	170,427	370,632	200,205	4,695	49,225	44,530	175,122	419,857	244,735	58.29%
Private Sources	37,569	81,980	44,411	803	-	(803)	38,372	81,980	43,608	53.19%
Contribution from Management Company	188,621	1,026,031	837,410	-	-	-	188,621	1,026,031	837,410	81.62%
<b>Total Revenues and Transfers</b>	<b>1,707,436</b>	<b>4,268,458</b>	<b>2,561,022</b>	<b>6,355</b>	<b>49,225</b>	<b>42,870</b>	<b>1,713,791</b>	<b>4,317,683</b>	<b>2,603,892</b>	<b>60.31%</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>										
Instruction										
Basic Instruction	434,517	1,178,718	744,201	-	-	-	434,517	1,178,718	744,201	63.14%
Added Needs	60,709	210,030	149,321	-	-	-	60,709	210,030	149,321	71.10%
Special Education	68,822	207,731	138,909	-	-	-	68,822	207,731	138,909	66.87%
Support Services										
Pupil Services	61,228	109,273	48,045	-	-	-	61,228	109,273	48,045	43.97%
Instructional Staff Support	37,028	169,195	132,167	-	-	-	37,028	169,195	132,167	78.12%
Board of Education	12,659	52,346	39,687	-	-	-	12,659	52,346	39,687	75.82%
Executive Administration	60,944	83,976	23,032	-	-	-	60,944	83,976	23,032	27.43%
Grant Procurement	2,871	7,572	4,701	-	-	-	2,871	7,572	4,701	62.08%
School Admin - Office of the Principal	178,234	365,557	187,323	-	-	-	178,234	365,557	187,323	51.24%
Other School Administration	43,595	141,394	97,799	-	-	-	43,595	141,394	97,799	69.17%
Business & Internal Services	13,929	65,029	51,100	-	-	-	13,929	65,029	51,100	78.58%
Central Services	23,068	135,674	112,606	-	-	-	23,068	135,674	112,606	83.00%
Pupil Activities	14,958	105,525	90,567	-	-	-	14,958	105,525	90,567	85.83%
Operations & Maintenance	686,941	1,433,363	746,422	-	-	-	686,941	1,433,363	746,422	52.07%
Pupil Transportation Services	-	-	-	-	-	-	-	-	-	0.00%
Food Services	-	-	-	6,117	52,298	46,181	6,117	52,298	46,181	88.30%
<b>Total Expenditures</b>	<b>1,699,503</b>	<b>4,265,383</b>	<b>2,565,880</b>	<b>6,117</b>	<b>52,298</b>	<b>46,181</b>	<b>1,705,620</b>	<b>4,317,681</b>	<b>2,612,061</b>	<b>60.50%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>7,933</b>	<b>3,075</b>	<b>(4,858)</b>	<b>238</b>	<b>(3,073)</b>	<b>(3,311)</b>	<b>8,171</b>	<b>2</b>	<b>(8,169)</b>	
Transfer Between Funds	-	(3,073)	(3,073)	-	3,073	3,073	-	-	-	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>3,932</b>	<b>3,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,932</b>	<b>3,932</b>	<b>-</b>	
<b>CURRENT FUND BALANCE (UNRESTRICTED)</b>	<b>11,865</b>	<b>3,934</b>	<b>(7,931)</b>	<b>238</b>	<b>-</b>	<b>(238)</b>	<b>12,103</b>	<b>3,934</b>	<b>(8,169)</b>	

**Arbor Preparatory High School**  
For the 6 months ending December 31, 2020

	YTD Actual	Annual Budget
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	1,193,622	2,437,650
Revenue from State Sources	65,388	210,997
Revenue from Local Sources	51,809	141,168
Restricted Federal Direct Grants	15,084	26,178
Restricted-Federal 'Pass thru' Grants - Title I	25,634	83,236
Restricted-Federal 'Pass thru' Grants - Title II	12,464	22,793
Restricted-Federal 'Pass thru' Grants - Title IV	3,740	15,998
Restricted-Federal 'Pass thru' Grants - IDEA	49,189	63,000
Restricted-Federal 'Pass thru' Grants - CRF	46,301	102,760
Restricted-Federal 'Pass thru' Grants - ESSER	18,015	56,667
Revenue from Private Sources	10,943	6,980
Revenue from Pupil Activities	26,626	75,000
Contribution from Management Company	188,621	1,026,031
<b>Total Revenue &amp; Other Transactions</b>	<b>1,707,436</b>	<b>4,268,458</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries, Taxes, & Benefits	312,865	846,822
Local Meetings	966	8,300
Printing and Binding	2,332	23,973
Teaching Supplies	8,675	52,500
Software & Equipment	3,806	10,988
Equipment Lease	33,150	63,090
Dues/Memberships	1,139	3,750
Field trips	-	2,767
Contracted Services	71,517	131,390
Finger Printing & Background Checks	67	138
Board Funds	-	35,000
<b>Total - Basic Instruction</b>	<b>434,517</b>	<b>1,178,718</b>
<b>Added Needs</b>		
Salaries, Taxes, & Benefits	58,101	210,030
Dues/Memberships	2,608	-
<b>Total - Added Needs</b>	<b>60,709</b>	<b>210,030</b>
<b>Special Education</b>		
Salaries, Taxes, & Benefits	65,109	177,613
Instructional Services	-	1,500
Local Meetings	-	1,040
Workshops and Conferences	-	3,300
Teaching Supplies	342	800
Dues/Memberships	810	-
Indirect Costs	2,561	22,588
Miscellaneous	-	890
<b>Total - Special Education</b>	<b>68,822</b>	<b>207,731</b>
<b>Pupil Services</b>		
Occupational Therapist Services	2,356	3,450

**Arbor Preparatory High School**  
For the 6 months ending December 31, 2020

	YTD Actual	Annual Budget
Psychological Services	8,771	16,100
Speech Pathology	24,780	46,000
Social Work Services	25,321	43,723
<b>Total - Pupil Services</b>	<b>61,228</b>	<b>109,273</b>
<b>Instructional Staff Support</b>		
Salaries, Taxes, & Benefits	7,184	19,811
Improvement of Instruction	7,645	63,163
Professional Development	3	6,249
Technology	12,604	48,454
Special Education	9,592	31,518
<b>Total - Instructional Staff Support</b>	<b>37,028</b>	<b>169,195</b>
<b>Board of Education</b>		
Board of Education Administration	2,878	26,700
Legal Fees	550	8,200
Audit	5,356	8,441
Travel & Expense Staff	-	250
Insurance	3,875	8,755
<b>Total - Board of Education</b>	<b>12,659</b>	<b>52,346</b>
<b>Executive Administration</b>		
Executive Administration	22,565	11,673
Oversight Fee	38,379	72,303
<b>Total - Executive Administration</b>	<b>60,944</b>	<b>83,976</b>
<b>Grant Procurement</b>		
Grant Procurement	2,871	7,572
<b>Total - Grant Procurement</b>	<b>2,871</b>	<b>7,572</b>
<b>Office of the Principal</b>		
Salaries, Taxes, & Benefits	141,136	295,372
Local Meetings	671	8,974
Workshops and Conferences	-	5,000
Mailing	99	2,500
Printing & Binding	480	111
Office Supplies	1,664	5,000
Dues/Memberships	-	1,500
Advertising	24,960	45,000
Contracted Services	47	1,000
Employment Services	-	300
Bank Charges	285	800
Indirect Costs	1,363	-
Accrued Unallocated Expenses	7,529	-
<b>Total - Office of the Principal</b>	<b>178,234</b>	<b>365,557</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	20,368	89,672
Salaries, Taxes, & Benefits	23,058	51,722
Printing & Binding	169	-
<b>Total - Other School Administration</b>	<b>43,595</b>	<b>141,394</b>

**Arbor Preparatory High School**  
For the 6 months ending December 31, 2020

	YTD Actual	Annual Budget
<b>Business &amp; Internal Services</b>		
Fiscal Services	13,929	62,646
Internal Distribution Services	-	2,383
<b>Total - Business &amp; Internal Services</b>	<b>13,929</b>	<b>65,029</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	3,185	23,529
Other Purchased Service (Janitorial)	-	200
Telephone	1,283	9,407
Heat	1,629	12,744
Electric	12,222	43,445
Sewer	3,799	10,513
Waste & Trash Disposal	2,218	3,873
Building Maintenance & Repair	52,260	135,350
Equipment Maintenance & Repair	1,794	553
Lease of Building	558,000	1,116,000
Lease of Equipment	3,683	7,840
Supplies	3,073	5,644
Equipment Purchases	37,613	37,500
Liability Insurance	372	1,992
Miscellaneous	980	3,000
Property Insurance	4,830	18,283
Safety & Security	-	3,490
<b>Total - Operations &amp; Maintenance</b>	<b>686,941</b>	<b>1,433,363</b>
<b>Pupil Transportation Services</b>		
<b>Total - Pupil Transportation Services</b>	<b>-</b>	<b>-</b>
<b>Central Services</b>		
Information Services	19,321	33,511
Staff/Personnel Services	3,361	43,549
Data Processing Services	386	30,127
Other Central Services	-	28,487
<b>Total - Central Services</b>	<b>23,068</b>	<b>135,674</b>
Outgoing Transfer to School Service Fund	-	3,073
Total Expenditures & Other Transactions	1,699,503	4,268,456
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>7,933</b>	<b>2</b>
Beginning Fund Balance (7/1)	3,932	3,932
Ending Fund Balance	11,865	3,934

**Arbor Preparatory High School**  
For the 6 months ending December 31, 2020

	YTD Actual	Annual Budget
<b>School Service Fund</b>		
<b>REVENUE</b>		
Food Sales to Pupils	803	-
State Revenue	857	-
Department of Agriculture	2,322	45,735
Department of Agriculture - Breakfast	650	3,490
Commodities	1,723	-
<b>Total Food Service Revenue</b>	<b>6,355</b>	<b>49,225</b>
<b>Total Revenue and Incoming Transfers</b>	<b>6,355</b>	<b>52,298</b>
<b>EXPENDITURES</b>		
<b>Food Services</b>		
Supplies, Materials including Commodities expense	6,117	52,298
<b>Total Food Service Expenditures</b>	<b>6,117</b>	<b>52,298</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>238</b>	<b>-</b>
Ending Food Service Fund Balance	238	-