

Leadership Preparatory Academy

Dec-17

Year-to-Date

	Actual	Budget	\$ Over/(Under)
Income	2,239,325	2,450,347	(211,022)
Expense	2,195,276	2,354,055	(158,779)
Surplus/(Deficit)	44,049	96,292	(52,243)

Current Month (Dec 2017)

	Actual	Budget	\$ Over/(Under)
Income	339,627	408,391	(68,764)
Expense	427,676	392,342	35,334
Surplus/(Deficit)	(88,049)	16,049	(104,098)

YTD Cash On Hand Details	
Cash On Hand	1,566,903.49
Total YTD Expense	2,195,275.90
Cash On Hand Days	261

YTD Expense Ratios	NCSA Best Practice Model		
10-1000 · INSTRUCTION	1,381,377.75	62.93%	70.00%
10-2100 · PUPIL SERVICES	69,106.74	3.15%	
10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	57,239.69	2.61%	
10-2300 · GENERAL ADMINISTRATION	2,620.85	0.12%	
10-2400 · SCHOOL ADMINISTRATION	279,119.31	12.71%	15.00%
10-2500 · SUPPORT SERVICES - BUSINESS	36,600.00	1.67%	
10-2600 · MAINT & OPER - PLANT SERVICES	292,967.08	13.35%	15.00%
10-2700 · STUDENT TRANSPORTATION	-	0.00%	
10-2800 · SUPPORT SERVICES - CENTRAL	109.08	0.00%	
10-3100 · SCHOOL NUTRITION PROGRAM	76,135.40	3.47%	
10-3300 · ASP OPERATIONS	-	0.00%	
10-4000 · FACILITIES ACQ & CONST SERVICES	-	0.00%	
10-5000 · OTHER OUTLAYS	-	0.0%	
Total General Fund Expense	2,195,275.90	100.00%	

		Dec 2017
ASSETS		
Current Assets		
Checking/Savings		1,566,903
Other Current Assets		128,005
Total Current Assets		1,694,908
Fixed Assets		543,751
TOTAL ASSETS		2,238,659
Liabilities		
Current Liabilities		
Accounts Payable		68,760
Other Current Liabilities		285,351
Total Current Liabilities		354,111
Long Term Liabilities		0
Total Liabilities		354,111
Equity		1,884,548
TOTAL LIABILITIES & EQUITY		2,238,659

SCSC Comprehensive Performance Framework					
	Our Ratio	Exceed Standard	Meet Standard	Approach Standard	Failed
Current Ratio = Current Assets/Current Liability	4.79	>3.0	1.00 - 3.00	0.9 - 1.00	> or = 0.9
Unrestricted Day Cash = Cash / Total Expense * 365	260.52	>75	45 - 75	15-45	<15
Enrollment Variance = (Actual - project)/Projection	NA	" = or < 2%	2 - 8%		< 8 %
Repayment Debt on Timely manner	Yes	Yes			No
Efficiency Margin = Change in net assets / total revenue	2%	> 10%	0 - 10%	0.01 - 10%	< 10%
Debt to Assets = Total liability/Total Assets	16%	< 25%	25 - 94.99%	95-100%	> 100%