

# Leadership Preparatory Academy

Oct-17

## Year-to-Date

	Actual	Budget	\$ Over/(Under)
Income	1,540,234	1,633,564	(93,330)
Expense	1,408,464	1,569,370	(160,906)
<b>Surplus/(Deficit)</b>	<b>131,770</b>	<b>64,194</b>	<b>67,576</b>

## Current Month (Oct 2017)

	Actual	Budget	\$ Over/(Under)
Income	354,268	408,391	(54,123)
Expense	335,571	392,342	(56,771)
<b>Surplus/(Deficit)</b>	<b>18,697</b>	<b>16,049</b>	<b>2,648</b>

		Oct 2017
<b>ASSETS</b>		
	<b>Current Assets</b>	
	Checking/Savings	1,670,289
	Other Current Assets	97,128
	<b>Total Current Assets</b>	<b>1,767,417</b>
	<b>Fixed Assets</b>	599,733
<b>TOTAL ASSETS</b>		<b>2,367,150</b>
<b>Liabilities</b>		
	<b>Current Liabilities</b>	
	Accounts Payable	65,158
	Other Current Liabilities	273,741
	<b>Total Current Liabilities</b>	<b>338,899</b>
	<b>Long Term Liabilities</b>	0
	<b>Total Liabilities</b>	<b>338,899</b>
	<b>Equity</b>	2,028,251
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>2,367,150</b>
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YTD Cash On Hand Details	
Cash On Hand	1,670,289.18
Total YTD Expense	1,408,463.96
Cash On Hand Days	433

YTD Expense Ratios			NCSA Best Pratice Model
10-1000 · INSTRUCTION	875,821.71	62.18%	70.00%
10-2100 · PUPIL SERVICES	42,006.42	2.98%	
10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	39,775.47	2.82%	
10-2300 · GENERAL ADMINISTRATION	1,944.56	0.14%	
10-2400 · SCHOOL ADMINISTRATION	180,861.00	12.84%	15.00%
10-2500 · SUPPORT SERVICES - BUSINESS	24,700.00	1.75%	
10-2600 · MAINT & OPER - PLANT SERVICES	198,133.08	14.07%	15.00%
10-2700 · STUDENT TRANSPORTATION	-	0.00%	
10-2800 · SUPPORT SERVICES - CENTRAL	109.08	0.01%	
10-3100 · SCHOOL NUTRITION PROGRAM	45,112.64	3.20%	
10-3300 · ASP OPERATIONS	-	0.00%	
10-4000 · FACILITIES ACQ & CONST SERVICES	-	0.00%	
10-5000 · OTHER OUTLAYS	-	0.0%	
<b>Total General Fund Expense</b>	<b>1,408,463.96</b>	<b>100.00%</b>	

### SCSC Comprehensive Performance Framework

	Our Ratio	Exceed Standard	Meet Standard	Approach Standard	Failed
Current Ratio = Current Assets/Current Liability	5.22	>3.0	1.00 - 3.00	0.9 - 1.00	> or = 0.9
Unrestricted Day Cash = Cash / Total Expense * 365	432.85	>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	9%	> 10%	0 - 10%	0.01 - 10%	< 10%
Debt to Assets = Total liability/Total Assets	14%	< 25%	25 - 94.99%	<b>95-100%</b>	> 100%