

# Leadership Preparatory Academy

Sep-17

## Year-to-Date

	Actual	Budget	\$ Over/(Under)
Income	1,185,966	1,225,173	(39,207)
Expense	1,072,893	1,177,028	(104,135)
<b>Surplus/(Deficit)</b>	<b>113,074</b>	<b>48,146</b>	<b>64,928</b>

## Current Month (Sept 2017)

	Actual	Budget	\$ Over/(Under)
Income	411,953	408,391	3,562
Expense	373,577	392,342	(18,765)
<b>Surplus/(Deficit)</b>	<b>38,376</b>	<b>16,049</b>	<b>22,327</b>

Sept 2017

**ASSETS**

**Current Assets**

Checking/Savings 1,642,915

Other Current Assets 139,055

**Total Current Assets 1,781,971**

**Fixed Assets 599,733**

**TOTAL ASSETS 2,381,703**

**Liabilities**

**Current Liabilities**

Accounts Payable 70,174

Other Current Liabilities 301,975

**Total Current Liabilities 372,149**

**Long Term Liabilities 0**

**Total Liabilities 372,149**

**Equity 2,009,554**

**TOTAL LIABILITIES & EQUITY 2,381,703**

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YTD Cash On Hand Details	
Cash On Hand	1,642,915.32
Total YTD Expense	1,072,892.70
Cash On Hand Days	559

YTD Expense Ratios			NCSA Best Practice Model
10-1000 · INSTRUCTION	666,841.97	62.15%	70.00%
10-2100 · PUPIL SERVICES	33,158.10	3.09%	
10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	32,134.79	3.00%	
10-2300 · GENERAL ADMINISTRATION	1,547.15	0.14%	
10-2400 · SCHOOL ADMINISTRATION	141,446.36	13.18%	15.00%
10-2500 · SUPPORT SERVICES - BUSINESS	18,750.00	1.75%	
10-2600 · MAINT & OPER - PLANT SERVICES	150,223.21	14.00%	15.00%
10-2700 · STUDENT TRANSPORTATION	-	0.00%	
10-2800 · SUPPORT SERVICES - CENTRAL	54.54	0.01%	
10-3100 · SCHOOL NUTRITION PROGRAM	28,736.58	2.68%	
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>1,072,892.70</b>	<b>100.00%</b>	

### 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	558.92	>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	10%	> 10%	0 - 10%	0.01 - 10%	< 10%
Debt to Assets = Total liability/Total Assets	16%	< 25%	25 - 94.99%	<b>95-100%</b>	> 100%