# **Multicultural Academy**

### **Balance Sheet**

#### Unaudited

#### As of December 31, 2018

	General Fund		Special Revenue Fund	
ASSETS				
Petty Cash	\$	500.00	\$	-
Checking		32,879.35		=
Accounts Receivable		8,042.50		=
Deposits		4,900.00		-
Prepaid Expenses		149,335.17		=
Due from Federal		-		
Due from Special Revenue Fund		<u>-</u>		15,249.20
TOTAL ASSETS		195,657.02		15,249.20
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts Payable		292,604.22		-
Note Payable-MFA SAAN		288,610.20		-
Accrued Benefits		-		-
Unavailable Revenue		-		
Due to Federal		-		-
Due to General Fund		15,249.20		=
Total Liabilities		596,463.62		-
Fund Balance				
Beginning Fund Balance		21,526.80		-
Net Change in Fund Balance		(422,333.41)		15,249.20
Total Fund Balance		(400,806.61)		15,249.20
TOTAL LIABILITIES AND FUND BALANCE	\$	195,657.01	\$	15,249.20

# **Multicultural Academy**

# Statement of Revenues, Expenditures and Changes in Fund Balance Unaudited

For the Period Ending December 31, 2018

11-100 Local Revenue		General Fund	Special Revenue Fund
11- 300 State Revenue     464,793.03     -       11- 400 Federal Revenue     20,151.14     -       11- 500 Incoming Transfers     31,064.00     -       25-000 Lunch Revenue     5     59,125.66       Total Income     529,448.67     59,125.66       Expenses     -     59,125.66       Expenses     -     59,125.66       11-111 Elementary School Expenditures     147,227.41     -       11-112 Middle School     77,379.83     -       11-119 Summer School     6149.65     -       11-112 Special Education     21,053.84     -       11-125 Compensatory Education     45,283.21     -       11-210 Support Services - Pupil     16,812.94     -       11-220 Support Services - Instructional Staff     110,185.53     -       11-230 Support Services - General Administration     130,378.43     -       11-241 School Administration     60,019.09     -       11-250 Support Services Business     4,080.51     -       11-260 Operations and Maintenance     174,755.91     -       11-260 Operations and Maintenance     17	Income	_	
11- 400 Federal Revenue   20,151.14   -     11- 500 Incoming Transfers   31,064.00   -     25- 000 Lunch Revenue   59,125.66     Total Income   529,448.67   59,125.66     Expenses   ***     11-111 Elementary School Expenditures   147,227.41   -     11-112 Middle School   77,379.83   -     11-118 Pre-Kindergarten   36,541.16   -     11-119 Summer School   6,149.65   -     11-125 Compensatory Education   21,053.84   -     11-120 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-250 Support Services - Central   40,925.34   -     11-250 Support Services - Central <th>11- 100 Local Revenue</th> <th>\$ 13,440.</th> <th>50 \$ -</th>	11- 100 Local Revenue	\$ 13,440.	50 \$ -
11-500 Incoming Transfers   31,064.00   25-000 Lunch Revenue   59,125.66   5	11- 300 State Revenue	464,793.	- 03
25- 000 Lunch Revenue     59,125.66       Total Income     529,448.67     59,125.66       Expenses     11-111 Elementary School Expenditures     147,227.41     -       11-112 Middle School     77,379.83     -       11-118 Pre-Kindergarten     36,541.16     -       11-119 Summer School     6,149.65     -       11-122 Special Education     21,053.84     -       11-1210 Support Services - Pupil     16,812.94     -       11-220 Support Services - Instructional Staff     11,018.53     -       11-230 Support Services - General Administration     130,378.43     -       11-230 Support Services - General Administration     60,019.09     -       11-250 Support Services - General Administration     60,019.09     -       11-250 Support Services - General Administration     130,378.43     -       11-250 Support Services - General Administration     60,019.09     -       11-250 Support Services - Central     4,080.51     -       11-260 Operations and Maintenance     174,755.91     -       11-280 Support Services - Central     40,925.34     -       11-300 Community Serv	11- 400 Federal Revenue	20,151.	
Total Income     529,448.67     59,125.66       Expenses     11-111 Elementary School Expenditures     147,227.41     -       11-112 Middle School     77,379.83     -       11-118 Pre-Kindergarten     36,541.16     -       11-119 Summer School     6,149.65     -       11-122 Special Education     21,053.84     -       11-125 Compensatory Education     45,283.21     -       11-210 Support Services - Pupil     16,812.94     -       11-220 Support Services - Instructional Staff     11,018.53     -       11-230 Support Services - General Administration     130,378.43     -       11-241 School Administration     60,019.09     -       11-250 Support Services Business     4,080.51     -       11-250 Operations and Maintenance     174,755.91     -       11-271 Transportation     103,059.88     -       11-280 Support Services - Central     40,925.34     -       11-280 Support Services - Central     40,925.34     -       11-450 Facilities Acquisition, Construction & Improvements     839.50     -       11-450 Facilities Acquisition, Tensor T	11- 500 Incoming Transfers	31,064.	-
Expenses	25- 000 Lunch Revenue		59,125.66
11-111 Elementary School Expenditures 147,227,41 -   11-112 Middle School 77,379.83 -   11-118 Pre-Kindergarten 36,541.16 -   11-119 Summer School 6,149.65 -   11-122 Special Education 21,053.84 -   11-125 Compensatory Education 45,283.21 -   11-210 Support Services - Pupil 16,812.94 -   11-220 Support Services - Instructional Staff 11,018.53 -   11-230 Support Services - General Administration 130,378.43 -   11-241 School Administration 60,019.09 -   11-250 Support Services Business 4,080.51 -   11-260 Operations and Maintenance 174,755.91 -   11-271 Transportation 103,059.88 -   11-271 Transportation 103,059.88 -   11-271 Transportation 103,059.88 -   11-280 Support Services - Central 40,925.34 -   11-300 Community Services 1,256.85 -   11-450 Facilities Acquisition, Construction & Improvements 839.50 -   11-510 Debt Service - Long Term 75,000.00 -   25-297 Food Services - 43,876.46   Net Change in Fund Balance (422,333.41) 15,249.20	Total Income	529,448.	59,125.66
11-112 Middle School   77,379.83   -     11-118 Pre-Kindergarten   36,541.16   -     11-119 Summer School   6,149.65   -     11-122 Special Education   21,053.84   -     11-125 Compensatory Education   45,283.21   -     11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-270 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-300 Community Services   1,256.85   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	Expenses		
11-118 Pre-Kindergarten   36,541.16   -     11-119 Summer School   6,149.65   -     11-122 Special Education   21,053.84   -     11-215 Compensatory Education   45,283.21   -     11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     15-297 Food Service   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-111 Elementary School Expenditures	147,227.	41 -
11-119 Summer School   6,149.65   -     11-122 Special Education   21,053.84   -     11-125 Compensatory Education   45,283.21   -     11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-112 Middle School	77,379.	83 -
11-122 Special Education   21,053.84   -     11-125 Compensatory Education   45,283.21   -     11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-118 Pre-Kindergarten	36,541.	16 -
11-125 Compensatory Education   45,283.21   -     11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-119 Summer School	6,149.	65 -
11-210 Support Services - Pupil   16,812.94   -     11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-122 Special Education	21,053.	84 -
11-220 Support Services - Instructional Staff   11,018.53   -     11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-125 Compensatory Education	45,283.	21 -
11-230 Support Services - General Administration   130,378.43   -     11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   951,782.08   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20	11-210 Support Services - Pupil	16,812.	94 -
11-241 School Administration   60,019.09   -     11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-220 Support Services - Instructional Staff	11,018.	53 -
11-250 Support Services Business   4,080.51   -     11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-230 Support Services - General Administration	130,378.	43 -
11-260 Operations and Maintenance   174,755.91   -     11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-241 School Administration	60,019.	
11-271 Transportation   103,059.88   -     11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-250 Support Services Business	4,080.	51 -
11-280 Support Services - Central   40,925.34   -     11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-260 Operations and Maintenance	174,755.	91 -
11-300 Community Services   1,256.85   -     11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-271 Transportation	103,059.	
11-450 Facilities Acquisition, Construction & Improvements   839.50   -     11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-280 Support Services - Central	40,925.	34 -
11-510 Debt Service - Long Term   75,000.00   -     25-297 Food Services   -   43,876.46     Total Expenses   951,782.08   43,876.46     Net Change in Fund Balance   (422,333.41)   15,249.20     Beginning Fund Balance   21,526.80   -	11-300 Community Services	1,256.	85 -
25-297 Food Services     43,876.46       Total Expenses     951,782.08     43,876.46       Net Change in Fund Balance     (422,333.41)     15,249.20       Beginning Fund Balance     21,526.80     -	11-450 Facilities Acquisition, Construction & Improvements	839.	50 -
Total Expenses     951,782.08     43,876.46       Net Change in Fund Balance     (422,333.41)     15,249.20       Beginning Fund Balance     21,526.80     -	11-510 Debt Service - Long Term	75,000.	-
Net Change in Fund Balance     (422,333.41)     15,249.20       Beginning Fund Balance     21,526.80     -	25-297 Food Services	<u></u>	43,876.46
Beginning Fund Balance 21,526.80 -	Total Expenses	951,782.	08 43,876.46
	Net Change in Fund Balance	(422,333.	41) 15,249.20
Ending Fund Balance \$ (400,806.61) \$ 15,249.20	Beginning Fund Balance	21,526.	80
	Ending Fund Balance	\$ (400,806.	61) \$ 15,249.20