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May 2019

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# Financial Report

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*Presented at the*

July 2019

Board Meeting

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**NOTE:** *There was not a June board meeting.*

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**Grand Rapids Adventist Academy**

Lynn Snelling, Financial Manager

1151 Oakleigh Road NW

Grand Rapids, MI 49504

616.791.9797 ext 1207

LSnelling@graa.com

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Grand Rapids Adventist Academy  
Balance Sheet  
GENERAL FUND

	5/31/2019	5/31/2018
<b><u>ASSETS</u></b>		
Petty Cash	200.00	200.00
Office Cash Box	70.00	70.00
Checking (S8)	187,717.88	139,952.19
School Savings (S1)	15.61	15.61
Money Market (S4)	120,893.54	120,531.45
Central Subsidy	6,364.00	.00
Central Assistance	3,831.80	.00
Central Pathfinders	.00	102.16
Grand Haven Assistance	1,436.83	.00
A/R - SMART 2012-2013	9,825.00	9,825.00
A/R - SMART 2014-2015	7,659.39	7,659.39
A/R - SMART 2015-2016	1,423.60	1,423.60
A/R - SMART 2016-2017	40.00	40.00
A/R - SMART 2017-2018	1,259.00	9,276.63-
A/R - SMART 2018-2019	6,537.74-	.00
Allowance for Bad Debt	18,827.99-	18,907.99-
A/R MISCELLANEOUS	2,765.95	.00
Brittany Williams (for TA)	66.08	.00
Prepaid Expenses	1,164.27	1,385.00
Prepaid Tuition	600.16-	208.16-
Prepaid Enrollment Fee	1,105.00-	1,339.06-
Furnishings & Equipment	32,564.66	32,564.66
Vehicles	8,000.00	8,000.00
Accumulated Depreciation	<u>34,722.70-</u>	<u>32,500.54-</u>
Total ASSETS	<u><u>323,504.02</u></u>	<u><u>259,536.68</u></u>

<b><u>LIABILITIES</u></b>		
Accounts Payable - Operations	.00	7,500.00
Accounts Payable - MI Conf	59,648.47	64,826.06
Note Payable - Copier Lease	1,965.63	1,965.63
Retirement Allowance Accrual	15,918.50	13,144.73
DeVos FLI - Church Portion	2,500.00	34,000.00
Alumni Funds	969.77	787.77
Accompanist Scholarship	3.00	3.00
2019 (SR) Dues	.00	4,525.00
2020 (JR) Dues	5,125.00	3,250.00
2021 (SO) Dues	1,000.00	625.00
2022 (FR) Dues	625.00	.00
2015 Graduated FUNDRAISER - TR	680.70	680.70
2016 Graduated FUNDRAISER - EV	33.02	33.02
2017 Graduated FUNDRAISER - CM & EV	749.79	749.79
2018 Graduated FUNDRAISER - DV - SR	623.64	649.04
2019 (SR) FUNDRAISER - EV	863.47	720.33
2020 (JR) FUNDRAISER - GB	283.91	211.70
2021 (SO) FUNDRAISER - BW	3.60	3.60
2022 (FR) FUNDRAISER - DV	652.26	652.26
2023 (8TH) FUNDRAISER - BW	.00	90.82
EL SA Funds - KE	346.22	728.35
HS SA Funds - CG	859.82-	1,414.05-
Home & School Funds	1,781.42	1,960.75
Music FET (Festivals, Equip, Tours)	11,149.45	251.21-
Pencil Machine Funds (K.Everett)	120.19	120.19
Note Payable - Copier Lease	<u>232.23</u>	<u>2,691.05</u>
Total LIABILITIES	<u>104,415.45</u>	<u>138,253.53</u>

Grand Rapids Adventist Academy  
Balance Sheet  
GENERAL FUND

	5/31/2019	5/31/2018
<b><u>LOCAL FUNDS</u></b>		
UNALLOCATED	82,796.59-	160,480.32-
PROGRAMS	187,371.52	107,794.02
OTHER OPERATING	18,188.44	16,247.59
CAPITAL FUNDS	139,309.44	144,077.34
PLANT/EQUIP INVESTMENT	20,752.54-	18,530.38-
OTHER NON-OPERATING	<u>22,231.70-</u>	<u>32,174.90</u>
Total LOCAL FUNDS	<u>219,088.57</u>	<u>121,283.15</u>
Total LIAB & NET ASSETS	<u>323,504.02</u>	<u>259,536.68</u>

Grand Rapids Adventist Academy  
Function Activity Summary - Actual for Month

	Beg Bal 5/01/2019	Income	Expenses	Transfers	Gain/ -Loss	End Bal 5/31/2019
<b><u>UNALLOCATED</u></b>						
F-103 Unallocated Funds	149,935.75-	74,406.40	7,267.24-	.00	67,139.16	82,796.59-
<b>Total UNALLOCATED</b>	<b>149,935.75-</b>	<b>74,406.40</b>	<b>7,267.24-</b>	<b>.00</b>	<b>67,139.16</b>	<b>82,796.59-</b>
<b><u>PROGRAMS</u></b>						
F-201 Grades K, 1, & 2 (YO)	27.45	.00	84.17-	.00	84.17-	56.72-
F-204 Grades 3 & 4 (KE)	535.89	.00	76.70-	.00	76.70-	459.19
F-206 Grades 5 & 6 (??)	367.21	.00	106.62-	.00	106.62-	260.59
F-208 Grade 8 (WW)	1,220.14	.00	462.95-	.00	462.95-	757.19
F-230 Part Time Teacher (BR)	217.43	350.00	132.25-	.00	217.75	435.18
F-240 Science (BW)	571.03	.00	.00	.00	.00	571.03
F-250 English / History (GB)	12.31-	.00	.00	.00	.00	12.31-
F-260 Bible / Spanish (EV)	2,607.60	.00	179.25-	.00	179.25-	2,428.35
F-270 Math / Practical Arts (DV)	24.46	280.00	.00	.00	280.00	304.46
F-280 Music (TR)	280.80	120.00	27.50-	.00	92.50	373.30
F-294 National Honor Society (DV)	171.00	.00	.00	.00	.00	171.00
F-295 PE Equipment (CG)	175.00	.00	24.68-	.00	24.68-	150.32
F-297 Yearbook (??)	1,331.42	348.49	1,559.25-	.00	1,210.76-	120.66
<b>*TEACHER'S FUNCTIONS</b>	<b>7,517.12</b>	<b>1,098.49</b>	<b>2,653.37-</b>	<b>.00</b>	<b>1,554.88-</b>	<b>5,962.24</b>
F-311 Payroll: Teachers (all flat rate)	77,459.94	1,216.87	48,735.24-	.00	47,518.37-	29,941.57
F-312 HS Retirement Only	21,531.00	.00	521.00-	.00	521.00-	21,010.00
F-313 Payroll: Hourly Support Staff	20,342.80	717.06	12,326.66-	.00	11,609.60-	8,733.20
F-340 Insurance	4,604.48	.00	8.34-	.00	8.34-	4,596.14
F-342 Office: Main (CH)	3,520.61	.00	1,254.76-	.00	1,254.76-	2,265.85
F-343 Office: Financial Manager (LS)	173.11	.00	.00	.00	.00	173.11
F-344 Fees	2,150.95	.00	.00	.00	.00	2,150.95
F-369 Admin: Plant Operations	6,238.44-	.00	.00	.00	.00	6,238.44-
F-370 Admin: Materials & Supplies (CG)	291.67-	.00	866.48-	.00	866.48-	1,158.15-
F-371 Admin: Programs (CG)	716.41	.00	.00	.00	.00	716.41
F-375 Equipment (CG)	5,817.26	.00	4,468.61-	.00	4,468.61-	1,348.65
F-376 Library / Media Center (SA)	255.09-	.00	.00	.00	.00	255.09-
F-378 Computers (CM)	6,211.71	.00	1,037.59-	.00	1,037.59-	5,174.12
F-379 Instructional Plant Operations	94,381.56-	.00	.00	.00	.00	94,381.56-
F-380 Maintenance (DV)	4,051.71	300.59	2,887.86-	.00	2,587.27-	1,464.44
F-385 Utilities	8,106.26	.00	3,226.99-	.00	3,226.99-	4,879.27
F-387 Vehicle	132.21-	.00	.00	.00	.00	132.21-
F-389 Total Plant Operations	100,620.00	.00	.00	.00	.00	100,620.00
<b>*EDUCATIONAL FUNCTIONS</b>	<b>154,007.27</b>	<b>2,234.52</b>	<b>75,333.53-</b>	<b>.00</b>	<b>73,099.01-</b>	<b>80,908.26</b>
F-718 ASI Kitchen Project	243.92	.00	.00	.00	.00	243.92
F-720 DeVos FLI - School Portion	20,000.00	.00	.00	.00	.00	20,000.00
F-777 Mission: International (??)	7,402.05	.00	.00	.00	.00	7,402.05
F-787 SCRIP Funds	12.05	44.20	.00	.00	44.20	56.25
F-789 Scholarship - Merit Awards	1,320.00-	.00	165.00-	.00	165.00-	1,485.00-
F-791 Tuition Assistance (allocated)	14,788.49	12,301.38	20,509.94-	815.00	7,393.56-	7,394.93
F-792 Tuition Assistance (unallocated)	66,007.20	1,696.67	.00	815.00-	881.67	66,888.87
<b>*RESTRICTED FUNDS</b>	<b>107,133.71</b>	<b>14,042.25</b>	<b>20,674.94-</b>	<b>.00</b>	<b>6,632.69-</b>	<b>100,501.02</b>
<b>Total PROGRAMS</b>	<b>268,658.10</b>	<b>17,375.26</b>	<b>98,661.84-</b>	<b>.00</b>	<b>81,286.58-</b>	<b>187,371.52</b>
<b><u>OTHER OPERATING</u></b>						
F-805 Chromebook (CM)	20,167.94	.00	1,485.24-	.00	1,485.24-	18,682.70
F-810 DeVos FLI - Cluster Manager Portion	.00	.00	.00	.00	.00	.00
F-831 Uniforms	494.26-	.00	.00	.00	.00	494.26-
<b>Total OTHER OPERATING</b>	<b>19,673.68</b>	<b>.00</b>	<b>1,485.24-</b>	<b>.00</b>	<b>1,485.24-</b>	<b>18,188.44</b>
<b><u>CAPITAL FUNDS</u></b>						
F-934 Capital Expenditures Reserve	43,944.42	.00	.00	.00	.00	43,944.42
F-960 NAD Working Capital Reserve	95,365.02	.00	.00	.00	.00	95,365.02
<b>Total CAPITAL FUNDS</b>	<b>139,309.44</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>139,309.44</b>
<b><u>PLANT/EQUIP INVESTMENT</u></b>						
F-905 Investment in Equipment	20,567.36-	.00	185.18-	.00	185.18-	20,752.54-
<b>Total PLANT/EQUIP INVESTMENT</b>	<b>20,567.36-</b>	<b>.00</b>	<b>185.18-</b>	<b>.00</b>	<b>185.18-</b>	<b>20,752.54-</b>
<b><u>OTHER NON-OPERATING</u></b>						
F-990 EQUITY FUND	22,231.70-	.00	.00	.00	.00	22,231.70-
<b>Total OTHER NON-OPERATING</b>	<b>22,231.70-</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>22,231.70-</b>
<b>Total FUNCTIONS</b>	<b>234,906.41</b>	<b>91,781.66</b>	<b>107,599.50-</b>	<b>.00</b>	<b>15,817.84-</b>	<b>219,088.57</b>

Grand Rapids Adventist Academy  
Function Activity Summary - Year-to-Date Actual

	Beg Bal 7/01/2018	Income	Expenses	Transfers	Gain/ -Loss	End Bal 5/31/2019
<b>UNALLOCATED</b>						
F-103 Unallocated Funds	.00	795,182.25	73,718.84-	804,260.00-	82,796.59-	82,796.59-
<b>Total UNALLOCATED</b>	<b>.00</b>	<b>795,182.25</b>	<b>73,718.84-</b>	<b>804,260.00-</b>	<b>82,796.59-</b>	<b>82,796.59-</b>
<b>PROGRAMS</b>						
F-201 Grades K, 1, & 2 (YO)	.00	.00	771.72-	715.00	56.72-	56.72-
F-204 Grades 3 & 4 (KE)	.00	.00	890.81-	1,350.00	459.19	459.19
F-206 Grades 5 & 6 (??)	.00	50.00	1,238.41-	1,449.00	260.59	260.59
F-208 Grade 8 (WW)	.00	.00	2,722.81-	3,480.00	757.19	757.19
F-230 Part Time Teacher (BR)	.00	350.00	214.82-	300.00	435.18	435.18
F-240 Science (BW)	.00	807.50	1,576.47-	1,340.00	571.03	571.03
F-250 English / History (GB)	.00	.00	112.31-	100.00	12.31-	12.31-
F-260 Bible / Spanish (EV)	.00	.00	4,571.65-	7,000.00	2,428.35	2,428.35
F-270 Math / Practical Arts (DV)	.00	895.80	791.34-	200.00	304.46	304.46
F-280 Music (TR)	.00	1,529.95	2,338.65-	1,182.00	373.30	373.30
F-294 National Honor Society (DV)	.00	.00	385.00-	556.00	171.00	171.00
F-295 PE Equipment (CG)	.00	300.00	659.68-	510.00	150.32	150.32
F-297 Yearbook (??)	1,741.38	2,717.43	6,438.15-	2,100.00	1,620.72-	120.66
F-298 Transfer: SA to Trust	.00	.00	1,700.00-	1,700.00	.00	.00
F-299 Transfer: Class Dues to Trust	.00	.00	4,750.00-	4,750.00	.00	.00
<b>*TEACHER'S FUNCTIONS</b>	<b>1,741.38</b>	<b>6,650.68</b>	<b>29,161.82-</b>	<b>26,732.00</b>	<b>4,220.86</b>	<b>5,962.24</b>
F-311 Payroll: Teachers (all flat rate)	.00	10,176.83	483,570.26-	503,335.00	29,941.57	29,941.57
F-312 HS Retirement Only	.00	.00	5,731.00-	26,741.00	21,010.00	21,010.00
F-313 Payroll: Hourly Support Staff	.00	6,274.56	81,031.36-	83,490.00	8,733.20	8,733.20
F-340 Insurance	.00	.00	16,903.86-	21,500.00	4,596.14	4,596.14
F-342 Office: Main (CH)	.00	55.00	6,801.15-	9,012.00	2,265.85	2,265.85
F-343 Office: Financial Manager (LS)	.00	66.94	593.83-	700.00	173.11	173.11
F-344 Fees	.00	6,525.00	4,374.05-	.00	2,150.95	2,150.95
F-369 Admin: Plant Operations	6,238.44-	.00	.00	.00	.00	6,238.44-
F-370 Admin: Materials & Supplies (CG)	.00	94.00	23,992.15-	22,740.00	1,158.15-	1,158.15-
F-371 Admin: Programs (CG)	.00	42.04	2,500.63-	3,175.00	716.41	716.41
F-375 Equipment (CG)	.00	10,000.00	15,824.35-	7,173.00	1,348.65	1,348.65
F-376 Library / Media Center (SA)	.00	75.00	3,900.09-	3,570.00	255.09-	255.09-
F-378 Computers (CM)	.00	.00	5,181.88-	10,356.00	5,174.12	5,174.12
F-379 Instructional Plant Operations	94,381.56-	.00	.00	.00	.00	94,381.56-
F-380 Maintenance (DV)	.00	5,516.44	16,003.00-	11,951.00	1,464.44	1,464.44
F-385 Utilities	.00	.00	37,220.73-	42,100.00	4,879.27	4,879.27
F-387 Vehicle	.00	.00	1,567.21-	1,435.00	132.21-	132.21-
F-389 Total Plant Operations	100,620.00	.00	.00	.00	.00	100,620.00
<b>*EDUCATIONAL FUNCTIONS</b>	<b>.00</b>	<b>38,825.81</b>	<b>705,195.55-</b>	<b>747,278.00</b>	<b>80,908.26</b>	<b>80,908.26</b>
F-718 ASI Kitchen Project	243.92	.00	.00	.00	.00	243.92
F-720 DeVos FLI - School Portion	20,000.00	20,000.00	.00	20,000.00-	.00	20,000.00
<b>F-776 Mission Funds</b>	<b>.00</b>	<b>.00</b>	<b>1,000.00-</b>	<b>1,000.00</b>	<b>.00</b>	<b>.00</b>
F-777 Mission: International (??)	7,045.52	356.53	.00	.00	356.53	7,402.05
F-787 SCRIP Funds	253.14	598.75	795.64-	.00	196.89-	56.25
F-789 Scholarship - Merit Awards	.00	.00	1,485.00-	.00	1,485.00-	1,485.00-
F-791 Tuition Assistance (allocated)	.00	139,221.42	227,898.27-	96,071.78	7,394.93	7,394.93
F-792 Tuition Assistance (unallocated)	50,099.20	94,861.45	.00	78,071.78-	16,789.67	66,888.87
<b>*RESTRICTED FUNDS</b>	<b>77,641.78</b>	<b>255,038.15</b>	<b>231,178.91-</b>	<b>1,000.00-</b>	<b>22,859.24</b>	<b>100,501.02</b>
Total PROGRAMS	79,383.16	300,514.64	965,536.28-	773,010.00	107,988.36	187,371.52
<b>OTHER OPERATING</b>						
<b>F-805 Chromebook (CM)</b>	<b>15,897.62</b>	<b>.00</b>	<b>26,464.92-</b>	<b>29,250.00</b>	<b>2,785.08</b>	<b>18,682.70</b>
F-810 DeVos FLI - Cluster Manager Portion	308.19	.00	2,308.19-	2,000.00	308.19-	.00
F-831 Uniforms	267.11-	2,636.22	2,863.37-	.00	227.15-	494.26-
Total OTHER OPERATING	15,938.70	2,636.22	31,636.48-	31,250.00	2,249.74	18,188.44
<b>CAPITAL FUNDS</b>						
F-934 Capital Expenditures Reserve	48,857.32	102.10	5,015.00-	.00	4,912.90-	43,944.42
F-960 NAD Working Capital Reserve	95,365.02	.00	.00	.00	.00	95,365.02
Total CAPITAL FUNDS	144,222.34	102.10	5,015.00-	.00	4,912.90-	139,309.44
<b>PLANT/EQUIP INVESTMENT</b>						
F-905 Investment in Equipment	18,715.56-	.00	2,036.98-	.00	2,036.98-	20,752.54-
Total PLANT/EQUIP INVESTMENT	18,715.56-	.00	2,036.98-	.00	2,036.98-	20,752.54-
<b>OTHER NON-OPERATING</b>						
F-990 EQUITY FUND	22,231.70-	.00	.00	.00	.00	22,231.70-
Total OTHER NON-OPERATING	22,231.70-	.00	.00	.00	.00	22,231.70-
Total FUNCTIONS	198,596.94	1,098,435.21	1,077,943.58-	.00	20,491.63	219,088.57

## Grand Rapids Adventist Academy SUMMARY of Budgeted Items Only

*(see the highlighted items on pages 4 and 5)*

<b>Budgeted Annual Loss</b>	<b>(37,908.00)</b>	<i>(see page 7)</i>
<b>Budgeted Monthly Loss</b>	<b>(3,159.00)</b>	
<b>Budgeted YTD Loss</b>	<b>(34,749.00)</b>	

### ACTUAL MONTH SUMMARY

		<b>5/31/2019</b>					
		<b>Beg Bal</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Gain / (Loss)</b>	<b>End Bal</b>
		<i>includes budget transfers</i>					
F-103	<b>TOTAL Unallocated</b>	(149,935.75)	74,406.40	(7,267.24)	0.00	67,139.16	(82,796.59)
F-200s	<b>TOTAL Teacher's Functions</b>	7,517.12	1,098.49	(2,653.37)	0.00	(1,554.88)	5,962.24
F-300s	<b>TOTAL Educational Functions</b>	154,007.27	2,234.52	(75,333.53)	0.00	(73,099.01)	80,908.26
F-776	<b>TOTAL Mission Budget</b>	0.00	0.00	0.00	0.00	0.00	0.00
F-805	<b>TOTAL Chromebook</b>	20,167.94	0.00	(1,485.24)	0.00	(1,485.24)	18,682.70
<b>TOTAL BUDGETED ITEMS</b>		<b>31,756.58</b>	<b>77,739.41</b>	<b>(86,739.38)</b>	<b>0.00</b>	<b>(8,999.97)</b>	<b>22,756.61</b>
						<b>Variance from Monthly Budget</b>	<b>(5,840.97)</b>

### ACTUAL YTD SUMMARY

		<b>07/01/2018</b>					
		<b>Beg Bal</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Gain / (Loss)</b>	<b>End Bal</b>
		<i>includes budget transfers</i>					
F-103	<b>TOTAL Unallocated</b>	0.00	795,182.25	(73,718.84)	(804,260.00)	(82,796.59)	(82,796.59)
F-200s	<b>TOTAL Teacher's Functions</b>	1,741.38	6,650.68	(29,161.82)	26,732.00	4,220.86	5,962.24
F-300s	<b>TOTAL Educational Functions</b>	0.00	38,825.81	(705,195.55)	747,278.00	80,908.26	80,908.26
F-776	<b>TOTAL Mission Budget</b>	0.00	0.00	(1,000.00)	1,000.00	0.00	0.00
F-805	<b>TOTAL Chromebook</b>	15,897.62	0.00	(26,464.92)	29,250.00	2,785.08	18,682.70
<b>TOTAL BUDGETED ITEMS</b>		<b>17,639.00</b>	<b>840,658.74</b>	<b>(835,541.13)</b>	<b>0.00</b>	<b>5,117.61</b>	<b>22,756.61</b>
						<b>Variance from YTD Budget</b>	<b>39,866.61</b>

Grand Rapids Adventist Academy  
**ANNUAL Budget as approved at the October 2018 Constituency Meeting**

	Beg Bal 7/01/2018	Income	Expenses	Transfers	Gain/ -Loss	End Bal 6/30/2019
<b><u>UNALLOCATED</u></b>						
F-103 Unallocated Funds	.00	849,072.00	86,914.00-	804,260.00-	42,102.00-	42,102.00-
Total UNALLOCATED	.00	849,072.00	86,914.00-	804,260.00-	42,102.00-	42,102.00-
<b><u>PROGRAMS</u></b>						
F-201 Grades K, 1, & 2 (YO)	.00	.00	715.00-	715.00	.00	.00
F-204 Grades 3 & 4 (KE)	.00	.00	1,350.00-	1,350.00	.00	.00
F-206 Grades 5 & 6 (AW)	.00	.00	1,449.00-	1,449.00	.00	.00
F-208 Grade 8 (WW)	.00	.00	3,480.00-	3,480.00	.00	.00
F-230 Part Time Teachers	.00	.00	300.00-	300.00	.00	.00
F-240 Science (BW)	.00	475.00	1,815.00-	1,340.00	.00	.00
F-250 English (DB)	.00	.00	100.00-	100.00	.00	.00
F-260 Bible / Spanish (EV)	.00	.00	7,000.00-	7,000.00	.00	.00
F-270 Math / Practical Arts (DV)	.00	.00	200.00-	200.00	.00	.00
F-280 Music (TR)	.00	.00	1,182.00-	1,182.00	.00	.00
F-294 National Honor Society	.00	.00	556.00-	556.00	.00	.00
F-295 PE Equipment	.00	.00	510.00-	510.00	.00	.00
F-297 Yearbook	1,741.00	.00	2,100.00-	2,100.00	.00	1,741.00
F-298 TRANS - Student Association to Trust	.00	.00	1,700.00-	1,700.00	.00	.00
F-299 TRANS - Class Dues to Trust	.00	.00	4,750.00-	4,750.00	.00	.00
*TEACHER'S FUNCTIONS	1,741.00	475.00	27,207.00-	26,732.00	.00	1,741.00
F-311 Payroll: Teachers (EL flat rate)	.00	17,355.00	520,690.00-	503,335.00	.00	.00
F-312 Payroll: Teachers (HS retirement only)	.00	.00	26,741.00-	26,741.00	.00	.00
F-313 Payroll: Support Staff	.00	.00	83,490.00-	83,490.00	.00	.00
F-340 Insurance	.00	.00	21,500.00-	21,500.00	.00	.00
F-342 Office: Main	.00	.00	9,012.00-	9,012.00	.00	.00
F-343 Office: Financial Manager	.00	.00	700.00-	700.00	.00	.00
F-344 Fees	.00	6,500.00	3,250.00-	.00	3,250.00	3,250.00
F-370 Admin - Materials & Supplies	.00	.00	22,740.00-	22,740.00	.00	.00
F-371 Admin - Programs	.00	944.00	3,175.00-	3,175.00	944.00	944.00
F-375 Equipment	.00	.00	7,173.00-	7,173.00	.00	.00
F-376 Library / Media Center	.00	.00	3,570.00-	3,570.00	.00	.00
F-378 Computers	.00	.00	10,356.00-	10,356.00	.00	.00
F-380 Maintenance	.00	.00	11,951.00-	11,951.00	.00	.00
F-385 Utilities	.00	.00	42,100.00-	42,100.00	.00	.00
F-387 Vehicle	.00	.00	1,435.00-	1,435.00	.00	.00
*EDUCATIONAL FUNCTIONS	.00	24,799.00	767,883.00-	747,278.00	4,194.00	4,195.00
F-718 ASI Kitchen Project	243.00	.00	.00	.00	.00	243.00
F-720 DeVos FLI - School Portion	20,000.00	.00	.00	.00	.00	20,000.00
F-776 Mission Funds	.00	.00	1,000.00-	1,000.00	.00	.00
F-777 Mission - International	7,045.00	.00	.00	.00	.00	7,045.00
F-787 SCRIP Funds	253.00	.00	.00	.00	.00	253.00
F-792 Tuition Assistance (unallocated)	50,099.00	.00	.00	.00	.00	50,099.00
*RESTRICTED FUNDS	77,640.00	.00	1,000.00-	1,000.00	.00	77,640.00
Total PROGRAMS	79,382.00	25,274.00	796,090.00-	775,010.00	4,194.00	83,576.00
<b><u>OTHER OPERATING</u></b>						
F-805 Chromebook	15,897.00	.00	29,250.00-	29,250.00	.00	15,897.00
F-810 DeVos FLI - Cluster Manager Portion	308.00	.00	.00	.00	.00	308.00
F-831 Uniforms	267.00-	.00	.00	.00	.00	267.00-
Total OTHER OPERATING	15,938.00	.00	29,250.00-	29,250.00	.00	15,938.00
<b><u>CAPITAL FUNDS</u></b>						
F-934 Capital Expenditures Reserve	48,857.00	.00	.00	.00	.00	48,857.00
F-960 NAD Working Capital Reserve	95,365.00	.00	.00	.00	.00	95,365.00
Total CAPITAL FUNDS	144,222.00	.00	.00	.00	.00	144,222.00
<b><u>PLANT/EQUIP INVESTMENT</u></b>						
F-905 Investment in Equipment	18,715.00-	.00	.00	.00	.00	18,715.00-
Total PLANT/EQUIP INVESTMENT	18,715.00-	.00	.00	.00	.00	18,715.00-
<b><u>OTHER NON-OPERATING</u></b>						
F-990 EQUITY FUND	22,231.00-	.00	.00	.00	.00	22,231.00-
Total OTHER NON-OPERATING	22,231.00-	.00	.00	.00	.00	22,231.00-
Total FUNCTIONS	198,596.00	874,346.00	912,254.00-	.00	37,908.00-	160,688.00