



# MCCPS

## Balance Sheet Prev Year Comparis

As of May 31, 2019

Accrual Basis

	May 31, '19	May 31, '18	Increase/ (Decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1073 — EBSB Payroll (8947)	52,088	12,085	40,004
1072 — EBSB Operating (8934)	254,961	395,058	(140,097)
1010 — Charter Hall (8202)	2,895	4,395	(1,500)
1040 — Petty Cash (4534)	1,710	2,012	(303)
1070 — Checking (4542)	88,174	76,640	11,535
1085 — PayPal	2,405	9,650	(7,245)
1090 — FoodService (5077)	9,339	7,880	1,458
<b>Total Checking/Savings</b>	<b>411,572</b>	<b>507,719</b>	<b>(96,147)</b>
<b>Total Current Assets</b>	<b>411,572</b>	<b>507,719</b>	
<b>Fixed Assets</b>			
<b>1532 — 17 Lime Street</b>			
1533 — Land - 17 Lime Street	687,400	687,400	-
1532 — 17 Lime Street - Other	3,562,600	3,562,600	-
<b>Total 1532 — 17 Lime Street</b>	<b>4,250,000</b>	<b>4,250,000</b>	<b>-</b>
1530 — Building Improvements	33,184	33,184	-
1531 — Fixed Assets	86,648	86,648	-
1599 — Accumulated Depreciation	(532,951)	(438,296)	(94,654)
<b>Total Fixed Assets</b>	<b>3,836,882</b>	<b>3,931,536</b>	<b>(94,654)</b>
<b>TOTAL ASSETS</b>	<b>4,248,454</b>	<b>4,439,256</b>	<b>(190,802)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 — Accounts Payable	(2,075)	51,296	(53,371)
2010 — Accounts Payable FS	158	(161)	319
<b>Total Accounts Payable</b>	<b>(1,918)</b>	<b>51,135</b>	<b>(53,052)</b>
<b>Other Current Liabilities</b>			

2110 — Accrued Payroll	137,734	120,762	16,972
2110-25 — Payroll Liabilities	(270)	1,244	(1,514)
2111 — Accrued Payroll Taxes	4,661	2,600	2,061
2160-25 — MTRB Liability	12,571	14,438	(1,867)
2190-25 — Payroll Clearing Account	1,418	8,961	(7,543)
2200 — Deferred Revenue		4,289	(4,289)
2230 — Accrued Expenses	40,978	40,978	0
Total Other Current Liabilities	197,093	193,272	3,820
Total Current Liabilities	195,175	244,407	(49,232)
Long Term Liabilities			
2613 — East Boston Savings Bank	3,825,779	3,920,863	(95,084)
Total Long Term Liabilities	3,825,779	3,920,863	(95,084)
Total Liabilities	4,020,954	4,165,269	(144,315)
Equity			
3000 — Opening Bal Equity	(295)	(26)	(269)
3900 — Retained Earnings	331,031	237,579	93,452
Net Income	(103,236)	36,434	(139,670)
Total Equity	227,500	273,986	(46,486)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,248,454</b>	<b>4,439,256</b>	<b>(190,802)</b>

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# MCCPS

## Profit and Loss Standard

July 2018 through May 2019

	Jul '18	Aug '18	Sep '18	Oct '18
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4057 — VACATION PROGRAMMING	12,004	3,534		
4005 — STATE ALLOCATION	269,144	269,144	269,145	269,145
4040 — INVESTMENT INCOME	5	11	11	6
4050 — OTHER INCOME	250	2,794	2,200	2,471
4055 — STUDENT SUCCESS FUND		3,350	8,629	1,508
4080 — REIMBURSEMENTS		310	556	
4085 — MEDICARE REIMB.				
4090 — FUNDRAISING		582	50	4,549
<b>Total Income</b>	<b>281,403</b>	<b>279,726</b>	<b>280,591</b>	<b>277,679</b>
<b>Gross Profit</b>	<b>281,403</b>	<b>279,726</b>	<b>280,591</b>	<b>277,679</b>
<b>Expense</b>				
5000 — PERSONNEL	187,548	191,381	197,288	195,615
5140 — BENEFITS	33,801	35,518	25,914	33,922
5150 — STAFF DEVELOPMENT	781	3,782	590	1,274
5160 — SEARCH COSTS			1,563	
5170 — SUBSTITUTE				
5200 — DIRECT STUDENT SUPPORT	3,953	7,892	6,085	3,260
5300 — OCCUPANCY	4,235	24,973	7,524	5,542
5400 — OFFICE & ADMIN	11,723	17,189	21,697	29,679
6100 — Depreciation	7,881	7,881	7,881	7,881
<b>Total Expense</b>	<b>249,923</b>	<b>288,616</b>	<b>268,542</b>	<b>277,174</b>
<b>Net Ordinary Income</b>	<b>31,481</b>	<b>(8,890)</b>	<b>12,050</b>	<b>506</b>
<b>Net Income</b>	<b>31,481</b>	<b>(8,890)</b>	<b>12,050</b>	<b>506</b>

Accrual Basis

Nov '18	Dec '18	Jan '19	Feb '19	Mar '19	Apr '19	May '19	TOTAL
							15,538
269,145	264,188	264,188	264,188	259,178	259,178	259,178	2,915,821
9	5	9	4	8	12	4	84
1,913	2,923	1,445	1,049	6,946	455	1,125	23,570
400	2,250	850	154	300			17,440
	2,437			40			3,344
	3,253						3,253
6,488	2,282	1,125	1,038	3,281	1,005	10,355	30,755
<b>277,955</b>	<b>277,337</b>	<b>267,617</b>	<b>266,433</b>	<b>269,753</b>	<b>260,650</b>	<b>270,662</b>	<b>3,009,805</b>
277,955	277,337	267,617	266,433	269,753	260,650	270,662	3,009,805
179,352	220,352	201,035	193,082	209,628	194,827	199,813	2,169,921
32,223	31,087	33,510	33,759	25,130	33,401	33,359	351,625
295	4,551	16	565	862	199	970	13,885
							1,563
				313			313
4,994	3,453	4,177	5,181	2,856	3,592	6,549	51,993
10,858	10,193	11,476	14,629	14,942	12,651	10,494	127,518
18,100	36,433	31,264	36,271	29,108	31,098	32,414	294,975
7,881	7,881	7,881	7,881	7,881	7,881	7,881	86,691
<b>253,704</b>	<b>313,950</b>	<b>289,359</b>	<b>291,368</b>	<b>290,719</b>	<b>283,650</b>	<b>291,480</b>	<b>3,098,483</b>
24,251	(36,612)	(21,742)	(24,935)	(20,967)	(23,000)	(20,819)	(88,677)
24,251	(36,612)	(21,742)	(24,935)	(20,967)	(23,000)	(20,819)	(88,677)

Prior Year	Increase / (Decrease)	%age	Budget	Over / (Under)	%age
18,360	(2,822)	-15.4%	36,667	(21,128)	-57.6%
2,774,117	141,704	5.1%	2,846,250	69,571	2.4%
88	(4)	0.0%	92	(7)	100.0%
31,896	(8,326)	-26.1%	13,455	10,115	75.2%
25,671	(8,230)	-32.1%	18,333	(893)	-4.9%
864	2,480	287.1%	4,583	(1,240)	-27.0%
3,712	(459)	100.0%	0	3,253	#DIV/0!
18,158	12,597	69.4%	32,083	(1,329)	100.0%
<u>2,872,866</u>	<u>136,939</u>	<u>4.8%</u>	<u>2,951,463</u>	<u>58,342</u>	<u>2.0%</u>
2,872,866	136,939		0		
1,981,694	188,228	9.5%	2,107,715	62,207	19.4%
323,542	28,083	8.7%	320,833	30,791	215.9%
12,378	1,507	12.2%	14,260	(375)	-20.5%
2,313	(750)	-32.4%	1,833	(271)	-29.5%
510	(198)	-38.7%	917	(604)	-0.9%
66,725	(14,732)	-22.1%	67,089	(15,096)	-11.5%
132,168	(4,651)	-3.5%	131,542	(4,024)	-1.9%
214,628	80,347	37.4%	214,888	80,087	92.4%
87,594	(903)	-1.0%	86,691	0	0.0%
<u>2,821,552</u>	<u>276,931</u>	<u>9.8%</u>	<u>2,945,767</u>	<u>152,715</u>	
<u>51,314</u>	<u>(139,992)</u>	<u>-272.8%</u>	<u>5,696</u>	<u>(94,373)</u>	
<u>51,314</u>					

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# MCCPS

## Profit and Loss Prev Year Comparison

July 2018 through May 2019

Accrual Basis

	<u>Jul '18 - May '19</u> / <u>Jul '17 - May '18</u>	
Ordinary Income/Expense		
Income		
4057 — VACATION PROGRAMMING	15,538	18,360
4005 — STATE ALLOCATION	2,915,821	2,774,117
4030 — STUDENT ACTIVITIES		
4037 — Summer School		4,289
Total 4030 — STUDENT ACTIVITIES		4,289
4040 — INVESTMENT INCOME		
4041 — Int Inc	35	54
4040 — INVESTMENT INCOME - Other	50	35
Total 4040 — INVESTMENT INCOME	84	88
4050 — OTHER INCOME		
4051 — 17 Lime Rent	13,797	12,214
4054 — Misc. Inc.	206	2,759
4056 — Homework Club	9,374	16,466
4050 — OTHER INCOME - Other	193	157
Total 4050 — OTHER INCOME	23,570	31,596
4055 — STUDENT SUCCESS FUND	17,440	21,382
4070 — PRIVATE GRANTS		300
4080 — REIMBURSEMENTS	3,344	864
4085 — MEDICARE REIMB.	3,253	3,712
4090 — FUNDRAISING		
4092 — Events	14,233	4,610
4094 — Musical	5,607	4,944
4090 — FUNDRAISING - Other	10,915	8,604
Total 4090 — FUNDRAISING	30,755	18,158
Total Income	3,009,805	2,872,866
Gross Profit	3,009,805	2,872,866
Expense		
5000 — PERSONNEL		
5091 — US DoE	(1,959)	
5090 — 403b	(600)	
5089 — Fellows		
5088 — Vactaion Programming	7,800	
Payroll Taxes		
5120 — Work Comp	14,919	15,548
5117 — Unemployment	12,082	16,449
5116 — Medicare	29,340	27,435
5115 — Soc Sec	38,348	30,752



<b>Total Payroll Taxes</b>	<b>94,688</b>	<b>90,185</b>
<b>5005 — School Leader</b>		
5006 — Separation Pay	73,501	
5005 — School Leader - Other	56,375	110,458
<b>Total 5005 — School Leader</b>	<b>129,876</b>	<b>110,458</b>
<b>5010 — Business Manager</b>	<b>68,391</b>	<b>67,381</b>
<b>5012 — SPED Director</b>	<b>59,583</b>	<b>64,326</b>
<b>5015 — Development Director</b>		<b>29,167</b>
<b>5020 — Admin-Clerical</b>	<b>43,242</b>	<b>45,417</b>
<b>5025 — Technology</b>	<b>67,428</b>	<b>66,432</b>
<b>5030 — Asst HoS</b>		
5031 — Acting HoS Stipend	10,800	
5030 — Asst HoS - Other	70,318	69,279
<b>Total 5030 — Asst HoS</b>	<b>81,118</b>	<b>69,279</b>
<b>5040 — Teacher</b>	<b>497,000</b>	<b>484,271</b>
<b>5041 — TA</b>	<b>79,848</b>	<b>98,679</b>
<b>5042 — IntArts</b>	<b>269,798</b>	<b>256,095</b>
<b>5045 — Specialist</b>	<b>514,531</b>	<b>347,655</b>
<b>5050 — Guidance</b>	<b>51,085</b>	<b>48,433</b>
<b>5055 — Nurse</b>	<b>47,833</b>	<b>47,254</b>
<b>5060 — Food Service</b>	<b>52,267</b>	<b>51,333</b>
<b>5065 — Facilities</b>	<b>51,549</b>	<b>50,467</b>
<b>5067 — Stipends</b>	<b>850</b>	<b>1,275</b>
<b>5068 — Other Earnings</b>	<b>1,156</b>	<b>56</b>
<b>5069 — HomeworkClub</b>	<b>7,007</b>	<b>12,319</b>
<b>5070 — Enrichment</b>	<b>44,435</b>	<b>30,650</b>
<b>5084 — House Manager</b>	<b>2,994</b>	<b>2,036</b>
<b>5085 — Musical</b>		
<b>5086 — Summer School</b>		<b>8,526</b>
<b>5087 — Teacher Award</b>		
<b>Total 5000 — PERSONNEL</b>	<b>2,169,921</b>	<b>1,981,694</b>
<b>5140 — BENEFITS</b>		
5141 — Health	308,770	284,093
5142 — Dental	26,460	26,279
5143 — Life & Disability	16,395	13,170
<b>Total 5140 — BENEFITS</b>	<b>351,625</b>	<b>323,542</b>
<b>5150 — STAFF DEVELOPMENT</b>	<b>13,885</b>	<b>12,378</b>
<b>5160 — SEARCH COSTS</b>	<b>1,563</b>	<b>2,313</b>
<b>5170 — SUBSTITUTE</b>	<b>313</b>	<b>510</b>
<b>5200 — DIRECT STUDENT SUPPORT</b>		
5255 — Homework Club	4,646	2,840
5202 — Furnishings	1,426	4,670
5203 — Student Success Fund	11,419	11,033
5210 — Teachers supplies	1,632	5,804
5211 — Instructional Equipment	13,056	13,428

5215 — Curriculum supplies	3,724	3,964
5220 — Student supplies	1,462	652
5221 — SPED supplies	860	1,256
5222 — SPED Services	2,559	1,526
5240 — Computer Support	665	1,251
5241 — Technology - Hardware	1,818	4,823
5242 — Technology-Software	3,659	3,231
5250 — Nursing supplies	758	2,125
5260 — Enrichment	281	
5290 — Vacation Programming	4,028	8,902
<b>Total 5200 — DIRECT STUDENT SUPPORT</b>	<b>51,993</b>	<b>65,508</b>
5261 — STUDENT ACTIVITY		1,217
5300 — OCCUPANCY		
5320 — Maintenance		
5321 — alarm		402
5322 — equip	396	363
5323 — HVAC	2,625	5,455
5325 — supplies	884	1,316
5326 — Repairs	2,933	5,085
5320 — Maintenance - Other	37,941	34,841
<b>Total 5320 — Maintenance</b>	<b>44,779</b>	<b>47,462</b>
5330 — CustSvc	30,832	28,314
5340 — CustSupplies	2,907	5,757
5351 — Utilities		
5352 — Electric	29,037	30,970
5353 — Gas	1,411	
5354 — Water	10,106	15,573
5355 — Communications	3,378	4,091
<b>Total 5351 — Utilities</b>	<b>43,932</b>	<b>50,634</b>
5300 — OCCUPANCY - Other	5,068	
<b>Total 5300 — OCCUPANCY</b>	<b>127,518</b>	<b>132,168</b>
5400 — OFFICE & ADMIN		
5492 — Mortgage Interest	118,240	121,094
5405 — FundraisingExp		
5407 — Events	2,471	2,867
5408 — Musical	700	298
5405 — FundraisingExp - Other	2,049	1,453
<b>Total 5405 — FundraisingExp</b>	<b>5,220</b>	<b>4,618</b>
5410 — Supplies	5,916	3,497
5430 — Accounting	18,435	27,413
5431 — Legal	95,294	8,530
5440 — PayrollSvc	5,359	4,076
5450 — Printing&Copy	1,803	1,493
5460 — Postage	3,785	1,507
5470 — General Liability Insurance	25,764	27,316

5480 — Board	10,615	10,240
5486 — HoS Discretionary	1,009	1,426
5487 — Admissions	2,469	2,444
5497 — Bank Chrg	1,066	976
Total 5400 — OFFICE & ADMIN	294,975	214,628
6100 — Depreciation	86,691	87,594
Total Expense	3,098,483	2,821,552
Net Ordinary Income	(88,677)	51,314
Net Income	(88,677)	51,314

# MCCPS

## Profit and Loss Standard

July 2018 through May 2019

	<u>Jul '18</u>
Ordinary Income/Expense	
Income	
4057 — VACATION PROGRAMMING	12,003.90
4005 — STATE ALLOCATION	269,144.00
4040 — INVESTMENT INCOME	
4041 — Int Inc	5.33
4040 — INVESTMENT INCOME - Other	
Total 4040 — INVESTMENT INCOME	5.33
4050 — OTHER INCOME	
4051 — 17 Lime Rent	250.00
4054 — Misc. Inc.	
4054 — Misc. Inc. - Other	
Total 4054 — Misc. Inc.	
4056 — Homework Club	
4050 — OTHER INCOME - Other	
Total 4050 — OTHER INCOME	250.00
4055 — STUDENT SUCCESS FUND	
4080 — REIMBURSEMENTS	
4085 — MEDICARE REIMB.	
4090 — FUNDRAISING	
4092 — Events	
4094 — Musical	
4090 — FUNDRAISING - Other	
Total 4090 — FUNDRAISING	
Total Income	<u>281,403.23</u>
Gross Profit	281,403.23
Expense	
5000 — PERSONNEL	
5091 — US DoE	
5090 — 403b	
5089 — Fellows	
5088 — Vactaion Programming	7,800.00
Payroll Taxes	
5120 — Work Comp	4,019.00
5117 — Unemployment	1,279.81
5116 — Medicare	2,470.96
5115 — Soc Sec	<u>2,308.33</u>
Total Payroll Taxes	10,078.10
5005 — School Leader	
5006 — Separation Pay	

5005 — School Leader - Other	10,250.00
Total 5005 — School Leader	<u>10,250.00</u>
5010 — Business Manager	6,217.38
5012 — SPED Director	5,416.66
5020 — Admin-Clerical	3,843.72
5025 — Technology	6,129.84
5030 — Asst HoS	
5031 — Acting HoS Stipend	
5030 — Asst HoS - Other	6,392.56
Total 5030 — Asst HoS	<u>6,392.56</u>
5040 — Teacher	44,067.36
5041 — TA	3,760.42
5042 — IntArts	23,697.96
5045 — Specialist	38,787.64
5050 — Guidance	4,418.32
5055 — Nurse	4,270.84
5060 — Food Service	4,666.66
5065 — Facilities	4,686.26
5067 — Stipends	
5068 — Other Earnings	75.00
5069 — HomeworkClub	
5070 — Enrichment	2,989.58
5084 — House Manager	
5085 — Musical	
Total 5000 — PERSONNEL	187,548.30
5140 — BENEFITS	
5141 — Health	
5141 — Health - Other	30,224.42
Total 5141 — Health	<u>30,224.42</u>
5142 — Dental	2,332.97
5143 — Life & Disability	1,243.57
Total 5140 — BENEFITS	<u>33,800.96</u>
5150 — STAFF DEVELOPMENT	
5150 — STAFF DEVELOPMENT - Other	780.95
Total 5150 — STAFF DEVELOPMENT	<u>780.95</u>
5160 — SEARCH COSTS	
5170 — SUBSTITUTE	
5200 — DIRECT STUDENT SUPPORT	
5255 — Homework Club	
5202 — Furnishings	
5202 — Furnishings - Other	
Total 5202 — Furnishings	
5203 — Student Success Fund	113.25
5210 — Teachers supplies	
5210 — Teachers supplies - Other	<u>164.49</u>

Total 5210 — Teachers supplies	164.49
5211 — Instructional Equipment	186.49
5215 — Curriculum supplies	
5215 — Curriculum supplies - Other	10.25
Total 5215 — Curriculum supplies	10.25
5220 — Student supplies	
5221 — SPED supplies	
5222 — SPED Services	
5240 — Computer Support	
5240 — Computer Support - Other	
Total 5240 — Computer Support	
5241 — Technology - Hardware	
5241 — Technology - Hardware - Other	
Total 5241 — Technology - Hardware	
5242 — Technology-Software	25.37
5250 — Nursing supplies	
5250 — Nursing supplies - Other	
Total 5250 — Nursing supplies	
5260 — Enrichment	
5290 — Vacation Programming	3,453.05
Total 5200 — DIRECT STUDENT SUPPORT	3,952.90
5300 — OCCUPANCY	
5320 — Maintenance	
5322 — equip	
5323 — HVAC	
5325 — supplies	
5326 — Repairs	
5320 — Maintenance - Other	1,193.98
Total 5320 — Maintenance	1,193.98
5330 — CustSvc	2,532.00
5340 — CustSupplies	
5351 — Utilities	
5352 — Electric	
5353 — Gas	
5354 — Water	
5355 — Communications	509.30
Total 5351 — Utilities	509.30
5300 — OCCUPANCY - Other	
Total 5300 — OCCUPANCY	4,235.28
5400 — OFFICE & ADMIN	
5492 — Mortgage Interest	10,727.68
5405 — FundraisingExp	
5407 — Events	
5408 — Musical	
5405 — FundraisingExp - Other	

<b>Total 5405 — FundraisingExp</b>	
<b>5410 — Supplies</b>	
<b>5410 — Supplies - Other</b>	<b>129.71</b>
<b>Total 5410 — Supplies</b>	<b>129.71</b>
<b>5430 — Accounting</b>	
<b>5431 — Legal</b>	<b>5.00</b>
<b>5440 — PayrollSvc</b>	<b>464.00</b>
<b>5450 — Printing&amp;Copy</b>	
<b>5460 — Postage</b>	<b>272.91</b>
<b>5470 — General Liability Insurance</b>	
<b>5480 — Board</b>	
<b>5486 — HoS Discretionary</b>	
<b>5486 — HoS Discretionary - Other</b>	
<b>Total 5486 — HoS Discretionary</b>	
<b>5487 — Admissions</b>	
<b>5497 — Bank Chrg</b>	<b>123.87</b>
<b>Total 5400 — OFFICE &amp; ADMIN</b>	<b>11,723.17</b>
<b>6100 — Depreciation</b>	<b>7,881.03</b>
<b>Total Expense</b>	<b>249,922.59</b>
<b>Net Ordinary Income</b>	<b>31,480.64</b>
<b>Net Income</b>	<b>31,480.64</b>

Aug '18	Sep '18	Oct '18
3,534.42		
269,144.00	269,145.00	269,145.00
3.29	7.75	4.79
8.00	3.14	1.23
11.29	10.89	6.02
1,800.00	925.00	1,847.08
111.00		
111.00		
882.87	1,275.47	430.92
		193.45
2,793.87	2,200.47	2,471.45
3,349.51	8,629.18	1,508.19
310.42	555.80	
		2,506.64
582.22	50.00	2,042.00
582.22	50.00	4,548.64
279,725.73	280,591.34	277,679.30
279,725.73	280,591.34	277,679.30
17,208.00		
1,383.00	1,357.00	1,360.00
1,204.84	1,530.40	(2,109.06)
2,349.07	2,677.86	2,719.56
2,343.48	3,337.94	3,482.58
7,280.39	8,903.20	5,453.08



10,250.00	10,250.00	10,250.00
<hr/> 10,250.00	<hr/> 10,250.00	<hr/> 10,250.00
6,217.38	6,217.38	6,217.38
5,416.66	5,416.66	5,416.66
3,939.84	3,939.84	3,939.84
6,129.84	6,129.84	6,129.84
6,392.56	6,392.56	6,392.56
<hr/> 6,392.56	<hr/> 6,392.56	<hr/> 6,392.56
39,383.12	45,474.00	45,474.00
2,334.50	8,838.22	8,356.13
24,609.96	24,609.96	24,609.96
40,591.19	48,632.38	50,794.63
4,666.66	4,666.66	4,666.66
4,356.26	4,356.26	4,356.26
4,760.00	4,760.00	4,760.00
4,686.26	4,686.26	4,686.26
168.75	101.25	75.00
	923.75	1,047.50
2,989.58	2,989.58	2,989.58
191,380.95	197,287.80	195,615.34
31,662.80	21,382.68	31,913.52
<hr/> 31,662.80	<hr/> 21,382.68	<hr/> 31,913.52
2,443.11	2,313.80	2,008.75
1,411.87	2,217.47	
<hr/> 35,517.78	<hr/> 25,913.95	<hr/> 33,922.27
3,782.22	590.15	1,273.67
<hr/> 3,782.22	<hr/> 590.15	<hr/> 1,273.67
	1,562.79	
	360.25	203.50
631.47	289.49	
<hr/> 631.47	<hr/> 289.49	
2,739.95	369.43	361.62
154.36	193.54	421.36
<hr/> 154.36	<hr/> 193.54	<hr/> 421.36

154.36	193.54	421.36
1,189.44	170.34	1,359.78
123.17	869.93	300.50
123.17	869.93	300.50
201.31	26.51	177.85
18.01	252.00	157.98
1,050.00		
92.78	75.00	164.23
92.78	75.00	164.23
1,283.40	150.00	
1,283.40	150.00	
	3,328.40	
258.02		
258.02		
		113.66
150.00		
7,891.91	6,084.89	3,260.48
		199.95
380.00		180.00
530.76		65.92
273.00	560.00	
16,520.20	1,249.75	616.02
17,703.96	1,809.75	1,061.89
2,740.00	2,740.00	2,740.00
		620.40
4,481.11	2,462.24	1,072.00
47.81	512.13	47.81
4,528.92	2,974.37	1,119.81
24,972.88	7,524.12	5,542.10
11,062.68	11,041.04	10,663.87
	750.00	1,109.75
		173.97

	750.00	1,283.72
42.25	579.97	838.67
42.25	579.97	838.67
	1,675.00	13,500.00
250.00	3,158.09	153.75
410.00	437.00	500.00
	102.00	
12.40	1,172.63	362.74
5,096.68	2,296.34	2,296.34
98.95	250.00	10.00
98.95	250.00	10.00
156.00	182.80	
60.08	51.90	69.64
17,189.04	21,696.77	29,678.73
7,881.03	7,881.03	7,881.03
288,615.81	268,541.50	277,173.62
(8,890.08)	12,049.84	505.68
(8,890.08)	12,049.84	505.68

Nov '18	Dec '18	Jan '19
269,145.00	264,188.00	264,188.00
3.33	3.50	3.51
5.78	1.66	5.24
9.11	5.16	8.75
1,737.50	1,312.50	1,425.00
		20.00
		20.00
175.00	1,610.00	
1,912.50	2,922.50	1,445.00
400.09	2,249.80	849.93
	2,437.35	
	3,252.98	
260.00		25.00
3,191.00		
3,037.00	2,281.64	1,100.00
6,488.00	2,281.64	1,125.00
277,954.70	277,337.43	267,616.68
277,954.70	277,337.43	267,616.68

**(17,208.00)**

1,360.00	1,360.00	1,360.00
531.58	538.29	2,162.01
2,683.79	2,975.59	2,716.37
3,264.06	3,649.22	4,039.14
7,839.43	8,523.10	10,277.52
	22,251.34	10,250.00

10,250.00	5,125.00	
<b>10,250.00</b>	<b>27,376.34</b>	<b>10,250.00</b>
6,217.38	6,217.38	6,217.38
5,416.66	5,416.66	5,416.66
3,939.84	3,939.84	3,939.84
6,129.84	6,129.84	6,129.84
	2,800.00	1,600.00
6,392.56	6,392.56	6,392.56
<b>6,392.56</b>	<b>9,192.56</b>	<b>7,992.56</b>
<b>45,474.00</b>	<b>45,474.00</b>	<b>45,474.00</b>
6,531.79	8,908.45	8,268.20
24,609.96	24,609.96	24,609.96
47,873.88	47,920.88	49,089.63
4,666.66	4,666.66	4,666.66
4,356.26	4,356.26	4,356.26
4,760.00	4,760.00	4,760.00
4,686.26	4,686.26	4,686.26
	250.00	
112.75	75.00	342.19
863.50	1,221.25	693.75
5,964.58	5,964.58	2,989.58
475.00	662.50	875.00
<b>179,352.35</b>	<b>220,351.52</b>	<b>201,035.29</b>
<b>24,692.07</b>	<b>30,403.33</b>	<b>29,942.30</b>
<b>24,692.07</b>	<b>30,403.33</b>	<b>29,942.30</b>
4,504.02	(732.06)	2,151.54
3,027.28	1,416.17	1,416.17
<b>32,223.37</b>	<b>31,087.44</b>	<b>33,510.01</b>
295.14	4,550.69	15.95
<b>295.14</b>	<b>4,550.69</b>	<b>15.95</b>
312.49	1,628.40	449.25
<b>280.00</b>		
<b>280.00</b>		
2,062.15	1,182.98	294.00
<b>201.92</b>	<b>180.44</b>	<b>81.65</b>

201.92	180.44	81.65
1,189.22	197.30	2,378.44
284.75		230.04
<hr/> 284.75		<hr/> 230.04
191.66	161.58	112.59
253.50		57.97
67.85	102.12	84.71
<hr/> 67.85	<hr/> 102.12	<hr/> 84.71
		349.99
		<hr/> 349.99
150.47		138.14
<hr/> 150.47		<hr/> 138.14
4,994.01	3,452.82	4,176.78
620.00	400.00	
103.67	67.69	
	150.00	
3,156.80	1,180.23	845.49
<hr/> 3,880.47	<hr/> 1,797.92	<hr/> 845.49
2,740.00	2,740.00	2,740.00
520.50	1,410.48	
698.84	3,190.66	7,367.29
2,970.70	538.00	
47.81	516.35	522.94
<hr/> 3,717.35	<hr/> 4,245.01	<hr/> 7,890.23
10,858.32	10,193.41	11,475.72
10,996.56	10,620.70	10,951.83
		552.25
200.00		
<hr/> 1,200.50		

1,400.50		552.25
711.63	954.76	118.50
<hr/> 711.63	<hr/> 954.76	<hr/> 118.50
1,100.00		638.04
35.00	15,000.00	15,060.00
509.00	500.00	509.00
	833.00	
222.69	54.38	756.47
2,296.33	2,296.33	2,296.33
360.00	5,260.00	
	423.56	
	<hr/> 423.56	
48.00	490.00	298.78
<hr/> 420.00		<hr/> 82.57
18,099.71	36,432.73	31,263.77
7,881.03	7,881.03	7,881.03
<hr/> 253,703.93	<hr/> 313,949.64	<hr/> 289,358.55
24,250.77	(36,612.21)	(21,741.87)
<hr/> 24,250.77	<hr/> (36,612.21)	<hr/> (21,741.87)

Feb '19	Mar '19	Apr '19
264,188.00	259,178.00	259,178.00
3.16		
1.04	7.68	12.30
4.20	7.68	12.30
950.00	2,425.00	
		75.00
		75.00
98.93	4,520.68	379.70
1,048.93	6,945.68	454.70
153.60	299.92	
	39.98	
1,038.00	630.00	
	2,416.00	
	235.30	1,005.00
1,038.00	3,281.30	1,005.00
266,432.73	269,752.56	260,650.00
266,432.73	269,752.56	260,650.00
	(652.90)	(652.90)
	(200.00)	(200.00)
1,360.00	1,360.00	
2,032.45	2,012.67	1,499.93
2,590.86	2,768.09	2,662.04
3,739.18	4,166.97	3,789.52
9,722.49	10,307.73	7,951.49
10,250.00	10,250.00	10,250.00



10,250.00	10,250.00	10,250.00
6,217.38	6,217.38	6,217.38
5,416.66	5,416.66	5,416.66
3,939.84	3,939.84	3,939.84
6,129.84	6,129.84	6,129.84
1,600.00	1,600.00	1,600.00
6,392.56	6,392.56	6,392.56
7,992.56	7,992.56	7,992.56
45,474.00	45,724.00	48,724.04
7,927.97	7,942.70	7,927.20
24,609.96	24,609.96	24,609.96
42,829.56	54,119.24	44,103.59
4,666.66	4,666.66	4,666.66
4,356.26	4,356.26	4,356.26
4,760.00	4,760.00	4,760.00
4,686.26	4,686.26	4,686.26
37.50	168.75	
481.25	516.25	658.75
2,989.58	8,289.58	3,289.58
593.75	387.50	
193,081.52	209,628.27	194,827.17
30,172.28	21,542.72	28,019.51
30,172.28	21,542.72	28,019.51
2,170.77	2,170.98	3,966.48
1,416.17	1,416.17	1,415.24
33,759.22	25,129.87	33,401.23
564.63	861.84	199.00
564.63	861.84	199.00
	312.50	
433.75	766.50	195.00
	105.93	119.00
	105.93	119.00
2,129.33	872.03	597.06
27.66	102.94	103.94

27.66	102.94	103.94
1,899.35	33.99	1,797.68
265.30	389.32	375.64
265.30	389.32	375.64
329.39	145.03	75.38
18.68		
77.97		
77.97		
	35.00	
	35.00	
		304.75
	105.26	
	105.26	
		24.04
	300.00	
5,181.43	2,856.00	3,592.49
35.00		
	1,045.00	
62.95		52.89
	1,825.00	125.00
7,021.19	4,447.41	845.27
7,119.14	7,317.41	1,023.16
3,640.00	2,740.00	2,740.00
	356.10	
713.00	4,239.86	656.36
		1,410.69
3,109.20		1,076.00
47.81	288.67	789.77
3,870.01	4,528.53	3,932.82
		4,954.70
14,629.15	14,942.04	12,650.68
10,929.88	9,852.25	10,882.78
32.07	26.78	
	250.00	
37.87		23.40

69.94	276.78	23.40
1,145.15	74.14	528.73
1,145.15	74.14	528.73
	71.99	
15,559.39	15,581.59	15,491.40
530.00	500.00	500.00
		868.00
446.90		105.00
2,296.33	2,296.33	2,296.33
4,995.00		
74.75	151.80	
74.75	151.80	
95.00	239.86	335.88
128.20	63.00	66.83
36,270.54	29,107.74	31,098.35
7,881.03	7,881.03	7,881.03
291,367.52	290,719.29	283,649.95
(24,934.79)	(20,966.73)	(22,999.95)
(24,934.79)	(20,966.73)	(22,999.95)

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06/13/19

Accrual Basis

May '19	TOTAL
	15,538.32
259,178.00	2,915,821.00
	34.66
3.64	49.71
3.64	84.37
1,125.00	13,797.08
	206.00
	206.00
	9,373.57
	193.45
1,125.00	23,570.10
	17,440.22
	3,343.55
	3,252.98
9,773.00	14,232.64
	5,607.00
582.00	10,915.16
10,355.00	30,754.80
270,661.64	3,009,805.34
270,661.64	3,009,805.34
(652.90)	(1,958.70)
(200.00)	(600.00)
	7,800.00
	14,919.00
1,398.59	12,081.51
2,725.47	29,339.66
4,227.24	38,347.66
8,351.30	94,687.83
10,250.00	73,501.34

	<u>56,375.00</u>
10,250.00	129,876.34
6,217.38	68,391.18
5,416.66	59,583.26
3,939.84	43,242.12
6,129.84	67,428.24
1,600.00	10,800.00
6,392.56	70,318.16
<hr/>	
7,992.56	81,118.16
46,257.32	496,999.84
9,052.70	79,848.28
24,609.96	269,797.56
49,788.23	514,530.85
4,666.66	51,084.92
4,356.26	47,833.44
4,760.00	52,266.66
4,686.26	51,548.86
600.00	850.00
	1,156.19
601.25	7,007.25
2,989.58	44,435.38
	2,993.75
199,812.90	2,169,921.41
28,814.01	308,769.64
<hr/>	
28,814.01	308,769.64
3,129.48	26,459.84
1,415.24	16,395.35
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33,358.73	351,624.83
970.34	13,884.58
<hr/>	
970.34	13,884.58
	1,562.79
	312.50
296.75	4,645.89
	1,425.89
	<hr/>
	1,425.89
697.46	11,419.26
	<hr/>
	1,632.30

	1,632.30
2,654.41	13,056.44
875.43	3,724.33
<hr/> 875.43	<hr/> 3,724.33
40.35	1,461.65
101.38	859.52
1,509.00	2,559.00
	<hr/> 664.66
	664.66
	<hr/> 1,818.39
	1,818.39
	3,658.52
106.51	758.40
<hr/> 106.51	<hr/> 758.40
142.89	280.59
125.00	4,028.05
<hr/> 6,549.18	<hr/> 51,992.89
161.25	396.20
	2,625.00
	883.88
	2,933.00
864.29	37,940.63
<hr/> 1,025.54	<hr/> 44,778.71
2,740.00	30,832.00
	2,907.48
4,155.38	29,036.74
	1,410.69
2,412.20	10,106.10
47.81	3,378.21
<hr/> 6,615.39	<hr/> 43,931.74
112.92	5,067.62
<hr/> 10,493.85	<hr/> 127,517.55
10,510.28	118,239.55
	2,470.85
250.00	700.00
613.00	2,048.74
<hr/> 613.00	<hr/> 2,048.74

863.00	5,219.59
792.85	5,916.36
<hr/> 792.85	<hr/> 5,916.36
1,450.00	18,435.03
15,000.00	95,294.22
500.00	5,359.00
	1,803.00
378.72	3,784.84
2,296.33	25,763.67
	10,615.00
	<hr/> 1,009.06
	1,009.06
622.96	2,469.28
	<hr/> 1,066.09
32,414.14	294,974.69
7,881.03	86,691.33
<hr/> 291,480.17	<hr/> 3,098,482.57
<hr/> <b>(20,818.53)</b>	<hr/> <b>(88,677.23)</b>
<hr/> <b>(20,818.53)</b>	<hr/> <b>(88,677.23)</b>



**MCCPS**  
**Profit and Loss by Class**  
 July 2018 through May 2019

Accrual Basis

	01 - General Fund	20- school lunch	27- DC trip	22 - Athletics	23 - Nature's Classroom	24 - Project Adventure	25 - Field Trips	Total 21 - Student Activities	30 - Enrichment	40-sped 94-142	61-Title 1	62 - Teacher Quality (140)	Total 90 Federal Grants	98 - MCEF	95-PTO Reimb.	94- FMPGr ant	93- MCCPSE dFoundG rant	Total 92 Private Grants	TOTAL	
			(21 - Student Activities)	(21 - Student Activities)	(21 - Student Activities)	(21 - Student Activities)	(21 - Student Activities)			(90 Federal Grants)	(90 Federal Grants)	(90 Federal Grants)		(92 Private Grants)	(92 Private Grants)	(92 Private Grants)	(92 Private Grants)			
<b>Ordinary Income/Expense</b>																				
Income																				
4057 — VACATION PROGRAMMING	15,538																			15,538
4005 — STATE ALLOCATION	2,915,821																			2,915,821
4010 — FEDERAL & STATE GRANTS										55,248		5,186	60,434							60,434
4020 — SCHOOL LUNCH		100,002																		100,002
4030 — STUDENT ACTIVITIES			350	21,446	21,547	3,520	7,772	54,635												54,635
4040 — INVESTMENT INCOME	84																			84
4050 — OTHER INCOME	23,570								26,009											49,580
4055 — STUDENT SUCCESS FUND	17,440																			17,440
4060 — CONTRIBUTIONS																		7,687	7,687	7,687
4070 — PRIVATE GRANTS															350	3,283			3,633	3,633
4080 — REIMBURSEMENTS	3,344																			3,344
4085 — MEDICARE REIMB.	3,253																			3,253
4090 — FUNDRAISING	30,755		525					525							500				500	31,780
<b>Total Income</b>	<b>3,009,805</b>	<b>100,002</b>	<b>875</b>	<b>21,446</b>	<b>21,547</b>	<b>3,520</b>	<b>7,772</b>	<b>55,160</b>	<b>26,009</b>	<b>55,248</b>		<b>5,186</b>	<b>60,434</b>		<b>850</b>	<b>3,283</b>	<b>7,687</b>	<b>11,820</b>	<b>3,263,230</b>	
<b>Gross Profit</b>	<b>3,009,805</b>	<b>100,002</b>	<b>875</b>	<b>21,446</b>	<b>21,547</b>	<b>3,520</b>	<b>7,772</b>	<b>55,160</b>	<b>26,009</b>	<b>55,248</b>		<b>5,186</b>	<b>60,434</b>		<b>850</b>	<b>3,283</b>	<b>7,687</b>	<b>11,820</b>	<b>3,263,230</b>	
Expense																				
5000 — PERSONNEL	2,169,921	34,180	200	2,150	800			3,150		45,119			45,119							2,252,370
5140 — BENEFITS	351,625																			351,625
5150 — STAFF DEVELOPMENT	13,885														350	2,150			2,500	16,385
5160 — SEARCH COSTS	1,563																			1,563
5170 — SUBSTITUTE	313																			313
5200 — DIRECT STUDENT SUPPORT	51,993		1,736		1,191		675	3,602	25,640	13,937	1,265	4,693	19,895	12,253	331	2,656	2,035	17,274	118,403	
5261 — STUDENT ACTIVITY			47	22,375	18,938	6,020	7,234	54,613							500			500	55,113	
5270 — SCHOOL LUNCH EXP		57,393																		57,393
5300 — OCCUPANCY	127,518															205			205	127,723
5400 — OFFICE & ADMIN	294,975				800	24		824	885					2,204					2,204	298,888
6100 — Depreciation	86,691																			86,691
<b>Total Expense</b>	<b>3,098,483</b>	<b>91,573</b>	<b>1,983</b>	<b>24,525</b>	<b>21,729</b>	<b>6,044</b>	<b>7,909</b>	<b>62,189</b>	<b>26,525</b>	<b>59,056</b>	<b>1,265</b>	<b>4,693</b>	<b>65,014</b>	<b>14,456</b>	<b>1,386</b>	<b>4,806</b>	<b>2,035</b>	<b>22,683</b>	<b>3,366,466</b>	
<b>Net Ordinary Income</b>	<b>(88,677)</b>	<b>8,429</b>	<b>(1,108)</b>	<b>(3,079)</b>	<b>(181)</b>	<b>(2,524)</b>	<b>(137)</b>	<b>(7,029)</b>	<b>(516)</b>	<b>(3,808)</b>	<b>(1,265)</b>	<b>493</b>	<b>(4,580)</b>	<b>(14,456)</b>	<b>(536)</b>	<b>(1,523)</b>	<b>5,652</b>	<b>(10,863)</b>	<b>(103,236)</b>	
<b>Net Income</b>	<b>(88,677)</b>	<b>8,429</b>	<b>(1,108)</b>	<b>(3,079)</b>	<b>(181)</b>	<b>(2,524)</b>	<b>(137)</b>	<b>(7,029)</b>	<b>(516)</b>	<b>(3,808)</b>	<b>(1,265)</b>	<b>493</b>	<b>(4,580)</b>	<b>(14,456)</b>	<b>(536)</b>	<b>(1,523)</b>	<b>5,652</b>	<b>(10,863)</b>	<b>(103,236)</b>	





**MCCPS**  
**Financial Ratios**  
 30-Apr-2019

<b>Debt Service Coverage Ratio</b>	<b>(0.36)</b>
<b>Days of Cash</b>	<b>42</b>
<b>LUNA (liquid unrestricted net assets)</b>	<b>1.35</b>

<b>Debt Service Coverage Ratio</b>	
Standard monthly payment (Principal and Interest)	224,430
Net operating Income - April	(67,747)
Projected based on April results	(81,296)
Calculated Debt Service Ratio	(0.36)

Debt-Service Coverage Ratio (DSCR) is a measure of the cash flow available to pay current debt obligations. The ratio states net operating income as a multiple of debt obligations due within one year, including interest, principal, sinking-fund and lease payments.

<b>Days Cash</b>	
Cash on Hand	380,135
Operating Expense Annualized	2,806,882
Noncash expense Depreciation Annualized	78,810
Days Cash	42

$$\text{Cash on hand} \div ((\text{Operating expenses} - \text{Noncash expenses}) \div 365)$$

<b>Liquid Unrestricted Net Assets</b>	
Unrestricted Net Assets	4,224,898
Fixed Assets	3,844,763
Liquid Unrestricted NA	380,135
Expense (April YTD) Monthly	2,806,882
LUNA	1.35

Steps to Calculate LUNA and months of liquidity  
*Step 1. Calculate LUNA:*  
 Subtract fixed assets from unrestricted net assets (property and equipment minus debt owed) = liquid unrestricted net assets (LUNA)  
*Step 2. Divide LUNA by monthly expense*  
 LUNA / monthly expense = months of liquidity



**MCCPS**  
**Financial Ratios**  
 31-May-2019

<b>Debt Service Coverage Ratio</b>	<b>(0.43)</b>
<b>Days of Cash</b>	<b>46</b>
<b>LUNA (liquid unrestricted net assets)</b>	<b>1.46</b>

Debt Service Coverage Ratio	
Standard monthly payment (Principal and Interest)	224,430
Net operating Income - April	(88,677)
Projected based on April results	(96,739)
Calculated Debt Service Ratio	(0.43)

Debt-Service Coverage Ratio (DSCR) is a measure of the cash flow available to pay current debt obligations. The ratio states net operating income as a multiple of debt obligations due within one year, including interest, principal, sinking-fund and lease payments.

Days Cash	
Cash on Hand	411,572
Operating Expense Annualized	3,098,483
Noncash expense Depreciation Annualized	86,691
Days Cash	46

$$\text{Cash on hand} \div ((\text{Operating expenses} - \text{Noncash expenses}) \div 365)$$

Liquid Unrestricted Net Assets	
Unrestricted Net Assets	4,248,454
Fixed Assets	3,836,882
Liquid Unrestricted NA	411,572
Expense (April YTD) Monthly	3,098,483
LUNA	1.46

Steps to Calculate LUNA and months of liquidity  
*Step 1. Calculate LUNA:*  
 Subtract fixed assets from unrestricted net assets (property and equipment minus debt owed) = liquid unrestricted net assets (LUNA)  
*Step 2. Divide LUNA by monthly expense*  
 LUNA / monthly expense = months of liquidity