

Hillsdale Preparatory School
160 W. Mechanic Rd., Hillsdale, MI 49242
Board of Directors Meeting
Hillsdale Prep Art Room
June 25, 2018 5:00 PM
Meeting Agenda

- 1. Call to Order**
- 2. Roll Call**
- 3. Approval of Agenda**
- 4. Public Comment**
- 5. Consent Agenda**
- 6. Amend 2017-2018 Fiscal Year Budget**
- 7. Budget Hearing for the 2018-2019 Fiscal Year Budget**
- 8. Adoption of the 2018-2019 Fiscal Year Budget**
- 9. Approve the Grand Valley State University Charter Contract and the Updated Board Bylaws.**
- 10. New Business and Administrative Reports/Updates**
- 11. Other Matters**
- 12. Adjournment**

Hillsdale Preparatory School
160 W. Mechanic Rd., Hillsdale, MI 49242
Board of Directors Meeting
Hillsdale Prep Art Room
May 21, 2018 5:00 PM

Meeting Minutes

1. **Call to Order:** 5:14 PM
2. **Roll Call:** Willson, Gilbert, Maurer, Vear
 - a. Also Present: Melody Henthorne, Robert Henthorne, Christopher Heckel, Jennifer Zienert, Darrell Kratt, Anne Fowler
3. **Introduce Mrs. Anne Fowler, New Headmaster:**
 - a. Mr. Henthorne introduced Mrs. Anne Fowler to the Board
4. **Approval of Agenda:** Motion to approve by Maurer, 2nd by Gilbert-Carried
5. **Public Comment:**

Jennifer Zienert introduced herself as the new Vice President of Parent Council. Darrell Kratt informed the Board he was ending her term as the Parent Council President.
6. **Consent Agenda :** Motion to approve by Maurer, 2nd by Gilbert – Carried
 - a. Approval of Financial Statements
 - b. Approval of Bills
 - c. Approval of Minutes from the March 26 & April 9 Meetings
7. **2017-18 General Fund Amendments :**
 - a. Mr. Henthorne reviewed the budget amendment with the Board.
 - b. Vear made a motion to accept the amended 2017-18 budget, 2nd by Maurer – Carried
8. **Extend the contract with CHBW through June 30,2020**
 - a. Maurer made a motion to accept the contract terms with CHBW, 2nd Gilbert – Carried
9. **New Business and Administrative Reports/Updates:**
 - a. Mr. Henthorne is happy with the direction of the school. We are giving away free t-shirts to all of the students re-enrolling for the 18-19 school year. It is looking like we will have one nice size Kindergarten class next year.
10. **Other Matters:** None
11. **Adjournment:** Motion to adjourn Gilbert, meeting adjourned at 5:52 PM

HILLSDALE PREPARATORY SCHOOL
BOARD OF EDUCATION
CONSENT AGENDA
JUNE 25, 2018

Approval of May, 2018 bills

1.	Disbursements journal	\$	22,403.48
2.	Debit card journal		6,702.83
3.	Payroll journal		61,265.39
4.	Transfers/other journal		5,182.45
		\$	<u>95,554.15</u>



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TRANSMITTAL LETTER

To the Board of Directors
Hillsdale Preparatory School
Hillsdale, Michigan

The accompanying balance sheet of Hillsdale Preparatory School's General Fund as of May 31, 2018, and the related statements of revenues and expenditures - budget and actual for the one month and eleven months then ended have been prepared by CHBW & Co., P.C. We have prepared such financial statements in our capacity as contracted business manager of Hillsdale Preparatory School.

CHBW & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Hillsdale, Michigan
June 12, 2018

**HILLSDALE PREPARATORY SCHOOL
BALANCE SHEET - GENERAL FUND
MAY 31, 2018**

	2018
Assets	
Cash - Southern Michigan Bank & Trust	\$ 1,314.43
Cash - County National Bank	56,858.59
	<hr/>
Total Assets	\$ 58,173.02
	<hr/>
Liabilities	
Accrued benefits	\$ 189.98
	<hr/>
Total Liabilities	\$ 189.98
	<hr/>
Fund Equity	
Fund balance - unreserved	\$ 210,652.70
Change in fund equity	(152,669.66)
	<hr/>
Total Fund Equity	\$ 57,983.04
	<hr/>
	\$ 58,173.02
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HILLSDALE PREPARATORY SCHOOL
STATEMENTS OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	11 Months Ended May 31, 2018	YTD Budget	% of Budget Complete	% of Year Complete
Months Year to Date				11
Revenues				
Total Local Sources	\$ 28,981.69	\$ 27,550.00	105.20 %	91.67 %
Total State Sources	738,013.49	1,009,450.00	73.11 %	91.67 %
Total Federal Sources	<u>32,702.76</u>	<u>64,967.00</u>	<u>50.34 %</u>	<u>91.67 %</u>
Total Revenues	<u>\$ 799,697.94</u>	<u>\$ 1,101,967.00</u>	<u>72.57 %</u>	<u>91.67 %</u>
Expenditures				
Total Basic Programs	\$ 460,733.36	\$ 563,290.00	81.79 %	91.67 %
Total Added Needs	65,886.42	66,625.00	98.89 %	91.67 %
Total Support Services - Pupil	2,839.33	2,850.00	99.63 %	91.67 %
Total Support Services - Instructional Staff	516.47	700.00	73.78 %	91.67 %
Total Support Services - General Administration	155,233.98	170,575.00	91.01 %	91.67 %
Total Support Services - School Administration	114,975.17	129,700.00	88.65 %	91.67 %
Total Support Services - Business	12,034.78	14,800.00	81.32 %	91.67 %
Total Operation and Maintenance of Plant	105,959.66	115,950.00	91.38 %	91.67 %
Total Support Services - Central	9,666.97	9,750.00	99.15 %	91.67 %
Total Support Services - Other	18,265.18	19,550.00	93.43 %	91.67 %
Total Fund Modifications	<u>6,256.28</u>	<u>10,517.00</u>	<u>59.49 %</u>	<u>91.67 %</u>
Total Expenditures	<u>\$ 952,367.60</u>	<u>\$ 1,104,307.00</u>	<u>86.24 %</u>	<u>91.67 %</u>
Change In Fund Equity	<u>\$ (152,669.66)</u>	<u>\$ (2,340.00)</u>		
Beginning Fund Equity	<u>\$ 210,652.70</u>	<u>\$ 210,652.70</u>		
Ending Fund Equity	<u>\$ 57,983.04</u>	<u>\$ 208,312.70</u>		

HILLSDALE PREPARATORY SCHOOL
SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	1 Month Ended May 31, 2018 Actual	11 Months Ended May 31, 2018 Actual	YTD Budget	Variance	% of Budget Completed
Local Sources					
Other food sales	\$ 184.00	\$ 3,154.77	\$ 3,375.00	\$ (220.23)	93.47 %
Concession sales	0.00	276.21	275.00	1.21	100.44 %
Ticket Sales	0.00	297.00	300.00	(3.00)	99.00 %
Participation fees	(230.00)	0.00	0.00	0.00	0.00 %
Student activity	1,875.40	5,214.10	3,700.00	1,514.10	140.92 %
Rental income	0.00	0.00	0.00	0.00	0.00 %
Contributions and other	0.00	13,202.00	13,200.00	2.00	100.02 %
ERATE funding	0.00	4,966.63	4,900.00	66.63	101.36 %
Contributions and other- Partnership Program	0.00	0.00	0.00	0.00	0.00 %
Miscellaneous local revenues	11.54	1,870.98	1,800.00	70.98	103.94 %
Fundraisers - Scholastic Book Fair	0.00	0.00	0.00	0.00	0.00 %
Total Local Sources	<u>\$ 1,840.94</u>	<u>\$ 28,981.69</u>	<u>\$ 27,550.00</u>	<u>\$ 1,431.69</u>	<u>105.20 %</u>
State Sources					
Foundation allowance	\$ 85,035.09	\$ 687,390.34	\$ 940,000.00	\$ (252,609.66)	73.13 %
Foundation equity payment	0.00	0.00	0.00	0.00	0.00 %
Performance-based funding	0.00	0.00	0.00	0.00	0.00 %
31A At-risk	5,443.50	43,548.04	59,800.00	(16,251.96)	72.82 %
Headlee obligation for data collect	878.53	2,385.63	3,200.00	(814.37)	74.55 %
Computer adaptive tests	(406.44)	718.97	990.00	(271.03)	72.62 %
Early literacy targeted instruction	992.62	3,970.51	5,460.00	(1,489.49)	72.72 %
Total State Sources	<u>\$ 91,943.30</u>	<u>\$ 738,013.49</u>	<u>\$ 1,009,450.00</u>	<u>\$ (271,436.51)</u>	<u>73.11 %</u>
Federal Sources					
Title I	\$ 0.00	\$ 14,535.31	\$ 30,985.00	\$ (16,449.69)	46.91 %
Title II prior year	0.00	2,122.25	2,122.00	0.25	100.01 %
Title IIA	0.00	4,925.00	5,897.00	(972.00)	83.52 %
Title I prior year grant	0.00	11,120.20	11,121.00	(0.80)	99.99 %
Title IV	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Title V, Part B	0.00	0.00	4,842.00	(4,842.00)	0.00 %
Total Federal Sources	<u>\$ 0.00</u>	<u>\$ 32,702.76</u>	<u>\$ 64,967.00</u>	<u>\$ (32,264.24)</u>	<u>50.34 %</u>
TOTAL REVENUES	<u>\$ 93,784.24</u>	<u>\$ 799,697.94</u>	<u>\$ 1,101,967.00</u>	<u>\$ (302,269.06)</u>	<u>72.57 %</u>

HILLSDALE PREPARATORY SCHOOL
SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	1 Month Ended May 31, 2018	11 Months Ended May 31, 2018	YTD Budget	Variance	% of Budget Completed
	Actual	Actual			
INSTRUCTION					
Basic Programs					
Elementary teacher salaries	\$ 27,764.98	\$ 287,177.89	\$ 364,090.00	\$ 76,912.11	78.88 %
Elementary substitute salaries	(21,715.10)	6,236.05	7,000.00	763.95	89.09 %
Elementary teacher benefits	0.00	12,000.00	13,000.00	1,000.00	92.31 %
Elementary teacher FICA/MC	5,002.34	29,867.72	33,000.00	3,132.28	90.51 %
Elementary teacher unemployment	460.39	3,251.18	5,000.00	1,748.82	65.02 %
31A teacher salaries	26,775.00	26,775.00	36,700.00	9,925.00	72.96 %
31A teacher benefits	1,818.79	1,818.79	4,500.00	2,681.21	40.42 %
Elementary teacher workers comp	342.48	3,328.60	3,000.00	(328.60)	110.95 %
Teacher aides salaries	(749.11)	16,291.19	18,000.00	1,708.81	90.51 %
After school tutor salaries	(2,194.25)	905.75	1,500.00	594.25	60.38 %
Partnership Program - Teachers salaries	(24,058.78)	0.00	0.00	0.00	0.00 %
Partnership Program - Teacher FICA/MC	(1,840.49)	0.00	0.00	0.00	0.00 %
Teacher unemployment - Partnership Program	(314.84)	0.00	0.00	0.00	0.00 %
Teacher WC - partnership	(47.82)	0.00	0.00	0.00	0.00 %
Technology services	4,413.84	16,161.24	16,500.00	338.76	97.95 %
Other outside services	1,946.00	11,288.67	13,000.00	1,711.33	86.84 %
Fieldtrips/other educational activities	5,897.76	6,965.55	7,200.00	234.45	96.74 %
Teaching supplies and textbooks	11.00	13,079.13	15,000.00	1,920.87	87.19 %
Partnership Program - supplies	0.00	643.12	0.00	(643.12)	0.00 %
Technology supplies	19,244.60	23,143.48	24,000.00	856.52	96.43 %
New equipment and furniture - depreciable	(1,074.84)	0.00	0.00	0.00	0.00 %
Summer school	0.00	1,800.00	1,800.00	0.00	100.00 %
Total Basic Programs	<u>\$ 41,681.95</u>	<u>\$ 460,733.36</u>	<u>\$ 563,290.00</u>	<u>\$ 102,556.64</u>	<u>81.79 %</u>
Added Needs					
Title I salaries	\$ 27,569.89	\$ 42,105.20	\$ 42,106.00	\$ 0.80	100.00 %
Title II after school tutor salaries	3,094.25	8,019.25	8,019.00	(0.25)	100.00 %
Reading coach - At Risk	5,761.97	5,761.97	6,500.00	738.03	88.65 %
Title IV supplies and materials	10,000.00	10,000.00	10,000.00	0.00	100.00 %
Total Added Needs	<u>\$ 46,426.11</u>	<u>\$ 65,886.42</u>	<u>\$ 66,625.00</u>	<u>\$ 738.58</u>	<u>98.89 %</u>
TOTAL INSTRUCTION	<u>\$ 88,108.06</u>	<u>\$ 526,619.78</u>	<u>\$ 629,915.00</u>	<u>\$ 103,295.22</u>	<u>83.60 %</u>
SUPPORTING SERVICES					
Pupil Support					
Attendance services	\$ 333.82	\$ 2,839.33	\$ 2,850.00	\$ 10.67	99.63 %
Total Pupil Support	<u>\$ 333.82</u>	<u>\$ 2,839.33</u>	<u>\$ 2,850.00</u>	<u>\$ 10.67</u>	<u>99.63 %</u>
Instructional Staff Support					
Professional development	\$ 0.00	\$ 516.47	\$ 600.00	\$ 83.53	86.08 %

HILLSDALE PREPARATORY SCHOOL
SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	1 Month Ended May 31, 2018 Actual	11 Months Ended May 31, 2018 Actual	YTD Budget	Variance	% of Budget Completed
Staff meetings	0.00	0.00	100.00	100.00	0.00 %
Total Instructional Staff Support	\$ 0.00	\$ 516.47	\$ 700.00	\$ 183.53	73.78 %
General Administration					
Legal services	\$ 1,088.00	\$ 20,411.00	\$ 20,500.00	\$ 89.00	99.57 %
Audit services	0.00	4,500.00	4,500.00	0.00	100.00 %
Other professional fees	0.00	0.00	100.00	100.00	0.00 %
Dues & fees	0.00	85.00	100.00	15.00	85.00 %
Superintendent salary	3,675.00	40,425.00	44,100.00	3,675.00	91.67 %
Superintendent benefits	281.14	3,092.54	3,375.00	282.46	91.63 %
Superintendent unemployment	0.00	198.61	200.00	1.39	99.31 %
Business management services	8,175.00	54,758.00	60,200.00	5,442.00	90.96 %
HCISD oversight services fee	4,836.67	24,675.79	30,000.00	5,324.21	82.25 %
Payroll services	742.17	7,088.04	7,500.00	411.96	94.51 %
Total General Administration	\$ 18,797.98	\$ 155,233.98	\$ 170,575.00	\$ 15,341.02	91.01 %

HILLSDALE PREPARATORY SCHOOL
SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	1 Month Ended May 31, 2018	11 Months Ended May 31, 2018	YTD Budget	Variance	% of Budget Completed
	Actual	Actual			
School Administration					
Principal salaries	\$ 5,166.68	\$ 55,816.80	\$ 60,000.00	\$ 4,183.20	93.03 %
Secretary salaries	3,648.00	38,916.90	46,500.00	7,583.10	83.69 %
Admin benefits	702.24	10,859.67	12,700.00	1,840.33	85.51 %
Postage	9.96	512.14	700.00	187.86	73.16 %
Printing and copying	389.31	4,248.71	4,500.00	251.29	94.42 %
Copier lease	201.00	1,809.00	2,100.00	291.00	86.14 %
Office supplies	219.14	2,682.78	3,000.00	317.22	89.43 %
Graduation supplies	129.17	129.17	200.00	70.83	64.59 %
Total School Administration	\$ 10,465.50	\$ 114,975.17	\$ 129,700.00	\$ 14,724.83	88.65 %
Business Services					
Accounting services	\$ 2,040.00	\$ 11,890.00	\$ 14,500.00	\$ 2,610.00	82.00 %
Bank and business fees	0.00	144.78	300.00	155.22	48.26 %
Total Business Services	\$ 2,040.00	\$ 12,034.78	\$ 14,800.00	\$ 2,765.22	81.32 %
Operations And Maintenance					
Janitor salaries	\$ 1,800.24	\$ 22,947.34	\$ 28,000.00	\$ 5,052.66	81.95 %
Janitor benefits	176.08	3,188.55	3,700.00	511.45	86.18 %
Grounds services	360.00	8,180.00	8,500.00	320.00	96.24 %
Telephone and internet	758.66	6,803.94	7,000.00	196.06	97.20 %
Water and sewage	138.74	3,781.69	4,000.00	218.31	94.54 %
Waste & trash disposal	144.29	2,465.17	2,800.00	334.83	88.04 %
Property & liability insurance	0.00	4,020.00	4,300.00	280.00	93.49 %
Building maintenance	4,150.00	16,099.82	16,500.00	400.18	97.57 %
Gas	3,454.39	12,933.43	14,000.00	1,066.57	92.38 %
Electricity	1,032.25	17,587.00	19,000.00	1,413.00	92.56 %
Janitor supplies	1,112.98	7,376.72	7,500.00	123.28	98.36 %
New equipment and furniture - non depreciable	(29,244.60)	0.00	0.00	0.00	0.00 %
Security system maintenance	0.00	576.00	600.00	24.00	96.00 %
School security - misc. supplies	0.00	0.00	50.00	50.00	0.00 %
Total Operations And Maintenance	\$ (16,116.97)	\$ 105,959.66	\$ 115,950.00	\$ 9,990.34	91.38 %

HILLSDALE PREPARATORY SCHOOL
SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIODS ENDED

	1 Month Ended May 31, 2018	11 Months Ended May 31, 2018	YTD Budget	Variance	% of Budget Completed
	Actual	Actual			
Central Services					
Marketing	\$ 1,580.00	\$ 8,516.97	\$ 8,600.00	\$ 83.03	99.03 %
Professional development	0.00	1,100.00	1,100.00	0.00	100.00 %
Fingerprinting	0.00	50.00	50.00	0.00	100.00 %
Total Central Services	<u>\$ 1,580.00</u>	<u>\$ 9,666.97</u>	<u>\$ 9,750.00</u>	<u>\$ 83.03</u>	<u>99.15 %</u>
Support Services - Other					
Student assessment	\$ 0.00	\$ 1,675.00	\$ 1,700.00	\$ 25.00	98.53 %
Assessment services	0.00	0.00	100.00	100.00	0.00 %
Transportation services	260.75	1,313.75	1,500.00	186.25	87.58 %
Student participation expenses	1,734.77	5,681.66	6,000.00	318.34	94.69 %
Coaching salaries	0.00	4,700.00	4,700.00	0.00	100.00 %
Athletic supplies	0.00	14.74	100.00	85.26	14.74 %
Concession stand supplies	0.00	19.60	50.00	30.40	39.20 %
Invitational fees	0.00	0.00	300.00	300.00	0.00 %
Athletic fees	0.00	1,280.00	1,300.00	20.00	98.46 %
Food/milk costs	798.98	3,490.39	3,600.00	109.61	96.96 %
Community food and refreshments	46.90	90.04	200.00	109.96	45.02 %
Community food and refreshments - Partnership Prog	0.00	0.00	0.00	0.00	0.00 %
Total Support Services - Other	<u>\$ 2,841.40</u>	<u>\$ 18,265.18</u>	<u>\$ 19,550.00</u>	<u>\$ 1,284.82</u>	<u>93.43 %</u>
TOTAL SUPPORTING SERVICES	<u>\$ 19,941.73</u>	<u>\$ 419,491.54</u>	<u>\$ 463,875.00</u>	<u>\$ 44,383.46</u>	<u>90.43 %</u>
FUND MODIFICATIONS					
Transfer out to debt service fund	\$ 3,996.88	\$ 59,739.48	\$ 64,000.00	\$ 4,260.52	93.34 %
Adjustments to prior period	0.00	(53,483.20)	(53,483.00)	0.20	100.00 %
TOTAL FUND MODIFICATIONS	<u>\$ 3,996.88</u>	<u>\$ 6,256.28</u>	<u>\$ 10,517.00</u>	<u>\$ 4,260.72</u>	<u>59.49 %</u>
TOTAL EXPENDITURES	<u>\$ 112,046.67</u>	<u>\$ 952,367.60</u>	<u>\$ 1,104,307.00</u>	<u>\$ 151,939.40</u>	<u>86.24 %</u>

Hillsdale Preparatory School

Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: Debit Card						
05/31/18	Debit	11-000- 21010.003				(6,702.83)
05/31/18	Debit	11-111- 15110.000		Music		11.00
05/31/18	Debit	11-241- 13430.000				9.96
05/31/18	Debit	11-282- 13510.000		T-shirts for returning students		1,000.00
05/31/18	Debit	11-331- 15990.000		Open house		23.94
05/31/18	Debit	11-249- 15990.000		Tassles		129.17
05/31/18	Debit	11-299- 15610.000				267.00
05/31/18	Debit	11-111- 13190.002		4-8th grade field trips		5,261.76
Transaction Balance for Debit Card						0.00

Transaction Totals

Total Debits	6,702.83
Total Credits	6,702.83
Account Hash Total	0.0000

Transaction count = 1
Distribution count = 8

Journal: EFT

05/31/18	EFT	11-000- 21010.003				(5,182.45)
05/31/18	EFT	11-232- 13150.002		5/4 payroll fees		133.10
05/31/18	EFT	11-232- 13150.002		5/11 payroll fees		12.79
05/31/18	EFT	11-232- 13150.002		5/18 payroll		133.10
05/31/18	EFT	11-232- 13150.002		5/18 fees		99.59
05/31/18	EFT	11-111- 13110.001		PESG fees		589.50
05/31/18	EFT	11-111- 13110.001		PESG fees		117.90
05/31/18	EFT	11-601- 18110.000		CNB building payment		3,996.88
05/31/18	EFT	11-232- 13150.002		5/4 payroll fees		99.59
Transaction Balance for EFT						0.00

Transaction Totals

Total Debits	5,182.45
Total Credits	5,182.45
Account Hash Total	0.0000

Transaction count = 1
Distribution count = 9

Journal: Payroll

05/08/18	89.01	11-232- 11110.000		HPS 8th payroll		1,837.50
05/08/18	89.01	11-232- 12830.000		HPS 8th payroll		140.57
05/08/18	89.01	11-000- 24610.001		HPS 8th payroll		(506.11)
05/08/18	89.01	11-000- 21010.003		HPS 8th payroll		(1,471.96)

Hillsdale Preparatory School Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
05/08/18	89.01	11-000- 24610.001		HPS 8th payroll		506.11
05/08/18	89.01	11-000- 21010.003		HPS 8th payroll		(506.11)
05/08/18	89.03	11-111- 13110.000		HC 8th payroll		15,858.74
05/08/18	89.03	11-111- 13110.008		HC 8th payroll		4,122.25
05/08/18	89.03	11-111- 13110.012		HC 8th payroll		400.00
05/08/18	89.03	11-111- 13110.003		HC 8th payroll		1,555.65
05/08/18	89.03	11-111- 13110.004		HC 8th payroll		84.88
05/08/18	89.03	11-111- 13110.007		HC 8th payroll		149.78
05/08/18	89.03	11-241- 13150.000		HC 8th payroll		2,583.34
05/08/18	89.03	11-241- 13150.001		HC 8th payroll		1,788.00
05/08/18	89.03	11-241- 13150.002		HC 8th payroll		347.41
05/08/18	89.03	11-261- 13190.000		HC 8th payroll		964.08
05/08/18	89.03	11-261- 13190.001		HC 8th payroll		95.06
05/08/18	89.03	11-000- 24610.002		HC 8th payroll		(94.84)
05/08/18	89.03	11-000- 24610.002		HC 8th payroll		(46.00)
05/08/18	89.03	11-000- 21010.003		HC 8th payroll		(27,808.35)
05/23/18	89.02	11-232- 11110.000		HPS 23rd payroll		1,837.50
05/23/18	89.02	11-232- 12830.000		HPS 23rd payroll		140.57
05/23/18	89.02	11-000- 24610.001		HPS 23rd payroll		(506.11)
05/23/18	89.02	11-000- 21010.003		HPS 23rd payroll		(1,471.96)
05/23/18	89.02	11-000- 24610.001		HPS 23rd payroll		506.11
05/23/18	89.02	11-000- 21010.003		HPS 23rd payroll		(506.11)
05/23/18	89.04	11-111- 13110.012		HC 23rd payroll		500.00
05/23/18	89.04	11-111- 13110.000		HC 23rd payroll		15,858.74
05/23/18	89.04	11-111- 13110.008		HC 23rd payroll		3,992.25
05/23/18	89.04	11-111- 13110.003		HC 23rd payroll		1,583.95
05/23/18	89.04	11-111- 13110.004		HC 23rd payroll		60.67
05/23/18	89.04	11-111- 13110.007		HC 23rd payroll		144.88
05/23/18	89.04	11-241- 13150.000		HC 23rd payroll		2,583.34
05/23/18	89.04	11-241- 13150.001		HC 23rd payroll		1,860.00
05/23/18	89.04	11-241- 13150.002		HC 23rd payroll		354.83
05/23/18	89.04	11-261- 13190.000		HC 23rd payroll		836.16
05/23/18	89.04	11-261- 13190.001		HC 23rd payroll		81.02
05/23/18	89.04	11-000- 24610.002		HC 23rd payroll		(94.84)

Hillsdale Preparatory School Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
05/23/18	89.04	11-000- 24610.002		HC 23rd payroll		(46.00)
05/23/18	89.04	11-000- 21010.003		HC 23rd payroll		(28,115.00)
05/23/18	89.04	11-000- 24610.002		HC 23rd payroll		92.00
05/23/18	89.04	11-000- 21010.003		HC 23rd payroll		(92.00)
05/23/18	89.04	11-111- 13110.001		HC 23rd payroll		400.00
Transaction Balance for Payroll						0.00

Transaction Totals

Total Debits	61,265.39
Total Credits	61,265.39
Account Hash Total	0.0000

Transaction count = 4
Distribution count = 43

Journal: Disbursements

05/02/18	5309	11-000- 21010.003	AFLAC	Aflac Worldwide Headquarters		(189.68)
05/02/18	5309	11-000- 24610.002	AFLAC	Aflac Worldwide Headquarters		189.68
05/02/18	5310	11-000- 21010.003	CHBW	CHBW & Co., P.C.		(2,040.00)
05/02/18	5310	11-252- 13190.000	CHBW	CHBW & Co., P.C.	1099-MISC (7)	2,040.00
05/02/18	5311	11-000- 21010.003	COMCAST	Comcast Business		(211.78)
05/02/18	5311	11-261- 13410.000	COMCAST	Comcast Business		211.78
05/02/18	5312	11-000- 21010.003	EDTECH	EdTech Specialists, LLC		(911.00)
05/02/18	5312	11-111- 13190.001	EDTECH	EdTech Specialists, LLC		911.00
05/02/18	5313	11-000- 21010.003	HCCM	Health Care Cost Management		(132.00)
05/02/18	5313	11-232- 13150.002	HCCM	Health Care Cost Management		132.00
05/02/18	5314	11-000- 21010.003	HENWAY	Henway Consulting, LLC		(2,725.00)
05/02/18	5314	11-232- 13150.000	HENWAY	Henway Consulting, LLC	1099-MISC (7)	2,725.00
05/02/18	5315	11-000- 21010.003	GELZER	H.J. Gelzer & Son, Inc.		(22.69)
05/02/18	5315	11-261- 15990.000	GELZER	H.J. Gelzer & Son, Inc.		22.69
05/02/18	5316	11-000- 21010.003	HOMETOWN	Home Town Linen Service		(83.20)
05/02/18	5316	11-261- 15990.000	HOMETOWN	Home Town Linen Service		83.20
05/02/18	5317	11-000- 21010.003	KEYOPP	Key Opportunities, Inc.		(187.25)
05/02/18	5317	11-271- 13310.000	KEYOPP	Key Opportunities, Inc.		187.25
05/02/18	5318	11-000- 21010.003	KUSTER	Kuster's		(242.62)
05/02/18	5318	11-299- 15610.000	KUSTER	Kuster's		242.62
05/02/18	5319	11-000- 21010.003	MIGAS	Michigan Gas Utilities		(1,990.72)
05/02/18	5319	11-261- 15510.000	MIGAS	Michigan Gas Utilities		1,990.72
05/02/18	5320	11-000- 21010.003	NOVA	Nova Environmental		(4,045.00)

Hillsdale Preparatory School Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
05/02/18	5320	11-261-14110.000	NOVA	Nova Environmental		4,045.00
05/02/18	5321	11-000-21010.003	RYAN	Ryan & Bradshaw, Inc.		(105.00)
05/02/18	5321	11-261-14110.000	RYAN	Ryan & Bradshaw, Inc.		105.00
05/31/18	5336	11-000-21010.003	App	Apptegy		(290.00)
05/31/18	5336	11-282-13510.000	App	Apptegy		290.00
05/31/18	5337	11-000-21010.003	COMCAST	Comcast Business		(211.02)
05/31/18	5337	11-261-13410.000	COMCAST	Comcast Business		211.02
05/31/18	5338	11-000-21010.003	COMP	Comprehensive Speech & Therapy Center		(1,035.00)
05/31/18	5338	11-111-13190.001	COMP	Comprehensive Speech & Therapy Center		1,035.00
05/31/18	5339	11-000-21010.003		Connie Kuenzer		(768.77)
05/31/18	5339	11-291-17910.000		Connie Kuenzer		768.77
05/31/18	5340	11-000-21010.003	HCCM	Health Care Cost Management		(132.00)
05/31/18	5340	11-232-13150.002	HCCM	Health Care Cost Management		132.00
05/31/18	5341	11-000-21010.003	HENWAY	Henway Consulting, LLC		(2,725.00)
05/31/18	5341	11-232-13150.000	HENWAY	Henway Consulting, LLC	1099-MISC (7)	2,725.00
05/31/18	5342	11-000-21010.003	HILLBPU	Hillsdale Board of Public Utilities		(1,170.99)
05/31/18	5342	11-261-13830.000	HILLBPU	Hillsdale Board of Public Utilities		138.74
05/31/18	5342	11-261-15520.000	HILLBPU	Hillsdale Board of Public Utilities		1,032.25
05/31/18	5343	11-000-21010.003	HILLANE	HILLSDALE LANES		(636.00)
05/31/18	5343	11-111-13190.002	HILLANE	HILLSDALE LANES		636.00
05/31/18	5344	11-000-21010.003	HOMETOWN	Home Town Linen Service		(83.20)
05/31/18	5344	11-261-15990.000	HOMETOWN	Home Town Linen Service		83.20
05/31/18	5345	11-000-21010.003	HODZ	Hodz Designs		(732.00)
05/31/18	5345	11-291-17910.000	HODZ	Hodz Designs		732.00
05/31/18	5346	11-000-21010.003	KUSTER	Kuster's		(205.36)
05/31/18	5346	11-299-15610.000	KUSTER	Kuster's		205.36
05/31/18	5347	11-000-21010.003	MILLER	Miller, Canfield, Paddock, and Stone		(1,088.00)
05/31/18	5347	11-231-13170.000	MILLER	Miller, Canfield, Paddock, and Stone		1,088.00
05/31/18	5348	11-000-21010.003	NICHOLS	Nichols Paper & Supply Co		(440.20)
05/31/18	5348	11-261-15990.000	NICHOLS	Nichols Paper & Supply Co		440.20
Transaction Balance for Disbursements						0.00

Transaction Totals

Total Debits	22,403.48
Total Credits	22,403.48
Account Hash Total	0.0000

Hillsdale Preparatory School
Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
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Transaction count = 26
Distribution count = 53