

MicroSociety Charter School

Cash Flow Statement for 2017/2018

	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Shaded amounts are actuals													
Enterprise Operating	291,576.17	157,710.76	30,981.40	29,800.45	194,627.83	312,933.20	276,738.94	249,026.36	574,139.84	366,615.78	358,509.66		
Enterprise Payroll	66,723.48	53,604.15	352.42	352.42	203,071.86	357,725.39	288,040.84	223,443.94	515,233.31	274,721.40	205,350.38		
JD CU Contingency	69,895.00	69,895.00	78,231.18	59,063.72	12,008.59	19,974.95	18,056.74	29,065.33	20,140.68	21,559.27	18,567.86		
JD CU Unemployment Cont	5,000.00	5,000.00	14,286.26	4,769.24	4,769.24	4,769.24	4,769.24	6,269.24	6,269.24	6,469.24	6,469.24		
Payroll	4,312.76	4,257.05	4,257.05	4,119.92	4,246.72	6,551.01	8,671.34	11,530.73	12,819.22	13,528.71	15,142.52		
Petty Cash	222.81	117.86	169.46	216.05	250.76	219.78	209.63	227.20	166.31	242.10	177.62		
Membership	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		
Beginning Cash Balance	362,835.22	290,689.82	128,282.77	128,326.80	418,980.00	702,178.57	596,486.73	513,567.80	788,772.60	685,275.72	604,022.28		
Income Tuition from other LEA's	6,197.76	1,189.50	1,974.23	5,912.50	9,550.50	7,357.50	6,763.50	7,655.00	0.00	0.00	2,600.00		49,825.26
Income Food Services (Rev Fund)	36.50	36.50	66,238.45	4,299.84	2,625.18	1,446.65	4,450.31	2,178.02	3,136.69	3,142.36	2,400.00		28,289.78
Income Revenue State & Federal	27,205.55	27,205.55	66,238.45	380,036.00	380,113.00	1,000.00	9,250.00	373,336.00	4,410.00	4,410.00	1,000.00		1,235,589.10
Income Direct Public Support	256.40	256.40	3,359.00	8,004.47	14,395.02	1,934.50	5,361.45	2,145.16	24,764.35	4,484.71	1,000.00		68,705.06
Income Program Income	420.00	6,315.00	28,529.33	10,560.09	11,739.94	7,827.28	11,619.30	9,354.38	10,636.58	12,901.38	7,350.00		117,253.28
Income Other Types of Income	50.00	87.25	20.75	20.75	20.75	19,565.93	31,443.56	39,668.56	44,254.23	20,528.45	13,350.00		1,464.61
Total Income	6,617.76	35,003.05	100,151.01	409,100.15	418,444.39	19,565.93	31,443.56	39,668.56	44,254.23	20,528.45	13,350.00		8,000.00
Regular Ed Instruction	18,881.20	61,860.90	71,482.53	72,684.66	72,682.02	75,822.20	73,035.47	75,015.68	108,644.43	75,981.26	90,270.33		890,131.01
Supplies/Instructional Material	229.96	442.87	1,685.43	3,030.87	1,900.69	1,361.36	1,616.05	3,073.69	1,294.35	1,017.60	150.00		15,952.77
Automobile Expense	1,039.16	1,645.00	2,302.15	857.77	2,238.76	857.76	857.76	857.76	857.76	857.76	1,000.00		14,371.64
Insurance Expense	145.84	143.46	141.09	138.72	136.84	133.96	131.58	129.70	126.81	124.42	100.00		1,351.42
Interest Expense	556.88	23.98	196.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		977.27
Meals and Entertainment	4,354.35	10,919.66	1,096.92	4,835.78	3,630.75	3,533.85	3,405.32	2,221.95	3,963.99	3,638.06	3,340.00		49,556.53
Business Expenses Purchases Services	20,413.84	23,498.02	8,290.66	26,938.10	38,722.81	36,079.42	29,907.61	37,290.80	23,677.66	6,912.24	25,220.00		315,671.16
Business Expenses Property Services	2,563.81	4,187.65	2,953.59	3,223.55	2,766.55	3,171.06	2,958.87	3,385.62	3,150.70	3,097.01	2,850.00		37,158.21
Business Expenses Prof & Tech Svcs	12,696.04	23,111.40	4,419.30	2,554.90	286.14	2,899.06	135.00	131.35	495.91	778.70	200.00		47,907.80
Business Expenses Operations	60,881.08	125,832.94	92,567.88	114,285.35	122,363.06	123,858.67	112,047.66	122,106.05	142,211.61	92,407.85	123,130.33		141,405.33
Total Expenses	74,925.09	8,208.64	4,688.78	1,328.91	4,771.19	734.65	50.00	1,258.00	1,655.15	492.95	-2,869.37		-2,871.77
Change in Accounts Receivable	4,174.70	2,307.15	2,850.32	2,857.69	2,855.07	2,857.45	-2,859.83	-2,862.21	-2,864.60	-2,866.98	-2,869.37		-2,871.77
Change in Credit Card Balance	2,845.57	-79,245.00	-71,577.16	-7,539.10	-4,181.60	-12,882.76	-1,399.10	-2,314.83	2,642.29	-5,539.50	9,974.04		-2,869.37
Change in HEFA Loan Payable	-85,786.90	-71,577.16	-7,539.10	-4,181.60	-12,882.76	-1,399.10	-2,314.83	2,642.29	-5,539.50	9,974.04	-2,869.37		-2,871.77
Cash used for Leasehold Improvements	17,882.08	-71,577.16	-7,539.10	-4,181.60	-12,882.76	-1,399.10	-2,314.83	2,642.29	-5,539.50	9,974.04	-2,869.37		-2,871.77
Total Balance Sheet Changes	-17,882.08	-71,577.16	-7,539.10	-4,181.60	-12,882.76	-1,399.10	-2,314.83	2,642.29	-5,539.50	9,974.04	-2,869.37		-2,871.77
Month End Cash Balance	290,689.82	128,282.77	128,326.80	418,980.00	702,178.57	596,486.73	513,567.80	788,772.60	685,275.72	604,022.28	491,372.58		355,095.48

**MicroSociety Charter School**  
**Profit & Loss**  
 April 2018

	<u>Apr 18</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Income	
4300 · Food Services (Rev Fund)	
4310 · Hot Lunch Program	2,919.78
4315 · Other Food Sales	222.58
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<b>Total 4300 · Food Services (Rev Fund)</b>	3,142.36
4700 · Direct Public Support	
4720 · Annual Fund	225.00
4725 · PTO/Friends of MACS	3,462.85
4735 · School Fund Raisers	651.86
4750 · School Fund Raiser - T-shirts	145.00
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<b>Total 4700 · Direct Public Support</b>	4,484.71
4800 · Program Income	
4830 · Tuition - Kindergarten	10,003.00
4840 · After School	1,599.38
4850 · Clubs	1,034.00
4865 · Field Trips	265.00
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<b>Total 4800 · Program Income</b>	12,901.38
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<b>Total 4000 · Income</b>	20,528.45
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<b>Total Income</b>	20,528.45
<b>Expense</b>	
60100 · Regular Ed-Instruction	
60101 · Reg Ed-Teachers	30,070.78
60102 · Salaries & Wages - Nurse	1,772.74
60103 · Salaries - Guidance / Spec Ed	3,627.50
60104 · Salaries - Specialist	2,290.91
60105 · Salaries - Instructional Spec	3,943.45
60106 · Salaries - Business / Admin	2,384.62
60107 · Salaries - Curriculum Coord	4,615.40
60108 · Salaries - Substitutes	1,231.40
60109 · Salaries - Director	6,923.08
60110 · Salaries - Spec Ed Para	2,667.50
60112 · Technology Teacher	3,076.92
60113 · IRA EE's	-127.45
60114 · Short Term Disability - EE's	1,564.31
60115 · Health Insurance-Teachers	4,734.17
60116 · Dental Insurance-Teachers	30.19
60119 · Payroll Tax Expense-Teachers	4,730.74
60122 · Stipends	1,375.00
60123 · After School Pay	1,070.00
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<b>Total 60100 · Regular Ed-Instruction</b>	75,981.26
60150 · Supplies/Instructional Material	
60151 · Art	18.18
60156 · Micro	122.22
60160 · After School Supplies	45.24
60161 · Friends Of MACS Supplies	160.00
60162 · School Fundraising Expenses	651.86
60163 · Club Supplies	20.00
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<b>Total 60150 · Supplies/Instructional Material</b>	1,017.50
63300 · Insurance Expense	857.76
63400 · Interest Expense	124.42

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Accrual Basis

# MicroSociety Charter School

## Profit & Loss

April 2018

	<u>Apr 18</u>
<b>65000 · Business Expenses</b>	
<b>65100 · Purchases Services</b>	
65102 · Telephone	69.80
65104 · Postage	4.10
65107 · Printing & Binding	321.33
65108 · Food Service Management	2,143.75
65109 · Travel	23.44
65111 · Ice Cream Account	92.28
65112 · Field Trips	984.26
<b>Total 65100 · Purchases Services</b>	<u>3,638.96</u>
<b>65200 · Property Services</b>	
65201 · Water & Sewage	603.96
65203 · Groundskeeping	450.00
65207 · Natural Gas	1,444.64
65208 · Electricity	1,390.93
65212 · Cleaning Service	2,430.00
65213 · Exp Leasehold Improvements	400.00
65216 · Cleaning Supplies	192.71
<b>Total 65200 · Property Services</b>	<u>6,912.24</u>
<b>65300 · Professional &amp; Technical Svcs</b>	
65302 · Audit	1,500.00
65303 · Other Admin Services	305.76
65304 · Prof Educational Services	170.00
65300 · Professional & Technical Svcs - Other	1,121.25
<b>Total 65300 · Professional &amp; Technical Svcs</b>	<u>3,097.01</u>
<b>65400 · Operations</b>	
65401 · Books, Subscriptions, Reference	40.70
65402 · Office Supplies	738.00
<b>Total 65400 · Operations</b>	<u>778.70</u>
<b>Total 65000 · Business Expenses</b>	<u>14,426.91</u>
<b>Total Expense</b>	<u>92,407.85</u>
<b>Net Ordinary Income</b>	<u>-71,879.40</u>
<b>Net Income</b>	<u><u>-71,879.40</u></u>

MicroSociety Charter School  
**Balance Sheet**  
As of April 30, 2018

	Apr 30, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · Cash	
100 · Enterprise-Payroll Account	205,350.39
102 · Enterprise-Operating Account	358,509.65
103 · Petty Cash	177.62
104 · Paypal Account	15,142.52
105 · JD CU Contingency	18,567.86
106 · JD CU Unemployment Contingency	6,269.24
107 · JD CU Savings	5.00
<b>Total 1000 · Cash</b>	<u>604,022.28</u>
<b>Total Checking/Savings</b>	<u>604,022.28</u>
<b>Total Current Assets</b>	<u>604,022.28</u>
<b>Fixed Assets</b>	
15000 · Furniture and Equipment	83,950.31
15900 · Leasehold Improvements	217,184.90
1600 · Software	1,309.34
<b>Total Fixed Assets</b>	<u>302,444.55</u>
<b>TOTAL ASSETS</b>	<u><u>906,466.83</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Credit Cards	
2050 · Chase Credit Card	-703.29
<b>Total Credit Cards</b>	<u>-703.29</u>
<b>Total Current Liabilities</b>	<u>-703.29</u>
<b>Long Term Liabilities</b>	
HEFA Loan	146,437.32
<b>Total Long Term Liabilities</b>	<u>146,437.32</u>
<b>Total Liabilities</b>	<u>145,734.03</u>
<b>Equity</b>	
32000 · Fund Balance	391,507.27
Net Income	369,225.53
<b>Total Equity</b>	<u>760,732.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>906,466.83</u></u>