

The accompanying balance sheet of Frontier Elementary PTSO (a non profit organization) as of October 11, 2011, and the related statements of profit and loss and budget comparison– cash basis, for the three months and year then ended have been prepared by Katie Fuller, CPA. I have prepared such financial statements in my capacity as treasurer of Frontier Elementary PTSO.

The board is not presenting the financial statements with correct titles and presentation required for the cash basis of accounting for a non profit organization. The accounting software used does not allow for such modifications. The board has not determined the effects from this departure. The board has elected to omit substantially all the disclosures and the statement of cash flows required. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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Cash Basis

FRONTIER ELEMENTARY SCHOOL PTSO
Balance Sheet
As of October 11, 2011

	<u>Oct 11, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
WELLS FARGO CHECKING	
ARTS MASTERPIECE - RESERVE	819.51
FRONTIER PTSO	<u>20,328.68</u>
Total WELLS FARGO CHECKING	21,148.19
WELLS FARGO SAVINGS	<u>5,004.11</u>
Total Checking/Savings	<u>26,152.30</u>
Total Current Assets	<u>26,152.30</u>
TOTAL ASSETS	<u><u>26,152.30</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
PAYABLE - NEHS	65.00
Total Other Current Liabilities	<u>65.00</u>
Total Current Liabilities	<u>65.00</u>
Total Liabilities	65.00
Equity	
TEMPORARILY RESTRICTED	
ARTS MASTERPIECE	908.90
Total TEMPORARILY RESTRICTED	908.90
UNRESTRICTED EQUITY NET ASSETS	19,198.62
Net Income	<u>5,979.78</u>
Total Equity	<u>26,087.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,152.30</u></u>

FRONTIER ELEMENTARY SCHOOL PTSO

Profit & Loss by Class

August 1 through October 11, 2011

	ART MATERPIECE	CARNIVAL	EASY MONEY	FALL FUNDRAISER	FAMILY DAY	OTHER	WILDCAT DOLLS	WILDCAT T-SHIRTS	WILDCAT TALES	TOTAL
Ordinary Income/Expense										
Income										
DONATIONS	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00
EASY MONEY FUNDS										
SAFEWAY (E-SCRIPT)	0.00	0.00	1.95	0.00	0.00	0.00	0.00	0.00	0.00	1.95
TYSON FOODS PROJECT A	0.00	0.00	31.92	0.00	0.00	0.00	0.00	0.00	0.00	31.92
VOLUNTEER FUND	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
WELLS FARGO REWARDS	0.00	0.00	2.08	0.00	0.00	0.00	0.00	0.00	0.00	2.08
Total EASY MONEY FUNDS	0.00	0.00	535.95	0.00	0.00	0.00	0.00	0.00	0.00	535.95
ENHANCEMENT AREAS' INCOME										
CARTRIDGES FOR KIDS	0.00	0.00	31.60	0.00	0.00	0.00	0.00	0.00	0.00	31.60
Total ENHANCEMENT AREAS' INCOME	0.00	0.00	31.60	0.00	0.00	0.00	0.00	0.00	0.00	31.60
FALL FUNDRAISER										
SCHOOL EVENTS - INCOME	0.00	0.00	0.00	8,539.98	0.00	0.00	0.00	0.00	0.00	8,539.98
FAMILY DAY - BALL GAME	0.00	0.00	0.00	0.00	1,344.00	0.00	0.00	0.00	0.00	1,344.00
WCT ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.00	270.00
Total SCHOOL EVENTS - INCOME	0.00	0.00	0.00	0.00	1,344.00	0.00	0.00	0.00	270.00	1,614.00
WILDCAT DOLLS SALES										
WILDCAT T-SHIRTS SALES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
WILDCAT SWEATSHIRTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	110.00
WILDCAT T-SHIRTS SALES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,855.50	0.00	1,855.50
Total WILDCAT T-SHIRTS SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,965.50	0.00	1,965.50
Total Income	0.00	0.00	567.55	8,539.98	1,344.00	100.00	20.00	1,965.50	270.00	12,507.03
Expense										
PTSO EXPENSE										
INSURANCE	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	20.00
MEETINGS	0.00	0.00	0.00	0.00	0.00	23.31	0.00	0.00	0.00	23.31
SUPPLIES	0.00	0.00	0.00	0.00	0.00	21.68	0.00	0.00	0.00	21.68
TAX PREP FEE	0.00	0.00	0.00	0.00	0.00	325.00	0.00	0.00	0.00	325.00
WEB PAGE	0.00	0.00	0.00	0.00	0.00	19.62	0.00	0.00	0.00	19.62
Total PTSO EXPENSE	0.00	0.00	0.00	0.00	0.00	409.79	0.00	0.00	0.00	409.79
SCHOOL ACTIVIES										
ARTS MASTERPIECE	89.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.39
Total SCHOOL ACTIVIES	89.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.39
SCHOOL EVENTS										
CARNIVAL										
GAMES/ACTIVITIES	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
RIDES	0.00	1,337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,337.50
Total CARNIVAL	0.00	1,587.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,587.50
FAMILY DAY										
Total FAMILY DAY	0.00	0.00	0.00	0.00	1,660.00	0.00	0.00	0.00	0.00	1,660.00
Total SCHOOL EVENTS	0.00	1,587.50	0.00	0.00	1,660.00	0.00	0.00	0.00	0.00	3,267.50
TEACHER APPRECIATION										
TEACHERS' MEALS	0.00	0.00	0.00	0.00	0.00	723.83	0.00	0.00	0.00	723.83
Total TEACHER APPRECIATION	0.00	0.00	0.00	0.00	0.00	723.83	0.00	0.00	0.00	723.83
WILDCAT MERCHANDISE										
WILDCAT T-SHIRTS										
WILDCAT T-SHIRTS PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.00	0.00	48.00
WILDCAT SWEATSHIRTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,290.00	0.00	2,290.00
WILDCAT T-SHIRTS PURCHASE - OL...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total WILDCAT T-SHIRTS PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,338.00	0.00	2,338.00
Total WILDCAT T-SHIRTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,338.00	0.00	2,338.00
Total WILDCAT MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,338.00	0.00	2,338.00
Total Expense	89.39	1,587.50	0.00	0.00	1,660.00	1,133.62	0.00	2,338.00	0.00	6,828.51
Net Ordinary Income	-89.39	-1,587.50	567.55	8,539.98	-316.00	-1,033.62	20.00	-372.50	270.00	5,978.52

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Cash Basis

FRONTIER ELEMENTARY SCHOOL PTSO

Profit & Loss by Class

August 1 through October 11, 2011

	ART MATERPIECE	CARNIVAL	EASY MONEY	FALL FUNDRAISER	FAMILY DAY	OTHER	WILDCAT DOLLS	WILDCAT T-SHIRTS	WILDCAT TALES	TOTAL
Other Income/Expense										
Other Income										
INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	1.26	0.00	0.00	0.00	1.26
Total Other Income	0.00	0.00	0.00	0.00	0.00	1.26	0.00	0.00	0.00	1.26
Net Other Income	0.00	0.00	0.00	0.00	0.00	1.26	0.00	0.00	0.00	1.26
Net Income	-89.39	-1,587.58	547.65	8,539.98	-338.00	-1,032.36	28.00	-372.50	270.00	5,979.78

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Cash Basis

FRONTIER ELEMENTARY SCHOOL PTSO
Profit & Loss Budget vs. Actual
August 2011 through July 2012

	Aug '11 - Jul 12	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
CASH BALANCE AS OF 7/31/2011	0.00	14,000.00	-14,000.00
DONATIONS	100.00		
EASY MONEY FUNDS			
BOX TOPS INCOME	0.00	0.00	0.00
FAMILY NIGHTS	0.00	0.00	0.00
FRY'S COOL CASH	0.00	0.00	0.00
SAFEWAY (E-SCRIPT)	1.95		
TYSON FOODS PROJECT A	31.92		
VOLUNEER FUND	500.00		
WELLS FARGO REWARDS	2.08		
Total EASY MONEY FUNDS	535.95	0.00	535.95
ENHANCEMENT AREAS' INCOME			
CARTRIDGES FOR KIDS	31.60		
Total ENHANCEMENT AREAS' INCOME	31.60		
FALL FUNDRAISER	8,539.98		
Total Income	9,207.53	14,000.00	-4,792.47
Expense			
0 - KINDERGARTEN	0.00	500.00	-500.00
1ST GRADE	0.00	500.00	-500.00
2ND GRADE	0.00	500.00	-500.00
3RD GRADE	0.00	500.00	-500.00
4TH GRADE	0.00	500.00	-500.00
5TH GRADE	0.00	500.00	-500.00
6TH GRADE	0.00	500.00	-500.00
7TH GRADE	0.00	500.00	-500.00
8TH GRADE	0.00	500.00	-500.00
9 - ENHANCEMENT AREAS			
MUSIC DEPARTMENT	0.00	200.00	-200.00
NURSE'S OFFICE	0.00	200.00	-200.00
P.E. DEPARTMENT EVENTS			
FIELD DAY	0.00	0.00	0.00
P.E. DEPARTMENT EVENTS - Other	0.00	200.00	-200.00
Total P.E. DEPARTMENT EVENTS	0.00	200.00	-200.00
PAL	0.00	100.00	-100.00
PRESCHOOL	0.00	200.00	-200.00
SPECIAL EDUCATION	0.00	200.00	-200.00
Total 9 - ENHANCEMENT AREAS	0.00	1,100.00	-1,100.00
EASY MONEY			
PARTY	0.00	0.00	0.00
EASY MONEY - Other	0.00	50.00	-50.00
Total EASY MONEY	0.00	50.00	-50.00
PTSO EXPENSE			
BANK FEES	0.00	350.00	-350.00
BENEVLANCE FUND	0.00	300.00	-300.00
INSURANCE	20.00	20.00	0.00
MEETINGS	23.31	300.00	-276.69
SUPPLIES			
COPY PAPER	0.00	200.00	-200.00
HELIUM TANKS	0.00	400.00	-400.00
SUPPLIES - Other	21.66	100.00	-78.34
Total SUPPLIES	21.66	700.00	-678.34
TAX PREP FEE	325.00	400.00	-75.00
WEB PAGE	19.82	120.00	-100.18
Total PTSO EXPENSE	409.79	2,190.00	-1,780.21

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 Cash Basis

FRONTIER ELEMENTARY SCHOOL PTSO
Profit & Loss Budget vs. Actual
August 2011 through July 2012

	Aug '11 - Jul 12	Budget	\$ Over Budget
SCHOOL ACTIVIES			
EXPO NIGHT	0.00	0.00	0.00
HONOR ROLL BREAKFAST	0.00	400.00	-400.00
SCIENCE FAIR	0.00	200.00	-200.00
SPEECH CONTEST AWARDS	0.00	100.00	-100.00
VOLUNTEER LUNCHEON	0.00	0.00	0.00
Total SCHOOL ACTIVIES	0.00	700.00	-700.00
SCHOOL EVENTS			
DADDY DAUGHTER DANCE EXPENSE	0.00	300.00	-300.00
FATHER SON EVENT	0.00	180.00	-180.00
MOTHER DAUGHTER EVENT	0.00	200.00	-200.00
MOTHER SON BOWLING EXPENSE	0.00	300.00	-300.00
MOVIE NIGHT	0.00	180.00	-180.00
Total SCHOOL EVENTS	0.00	1,160.00	-1,160.00
SCHOOL WIDE AWARDS/REWARDS			
8TH GRADE SCHOLARSHIPS	0.00	100.00	-100.00
Total SCHOOL WIDE AWARDS/REWARDS	0.00	100.00	-100.00
SUPPLIES & EQUIPMENT FOR SCHOOL			
STUDENT PLANNERS	0.00	0.00	0.00
Total SUPPLIES & EQUIPMENT FOR SCHOOL	0.00	0.00	0.00
TEACHER APPRECIATION			
GIFTS	0.00	200.00	-200.00
TEACHERS' MEALS	723.83	3,500.00	-2,776.17
Total TEACHER APPRECIATION	723.83	3,700.00	-2,976.17
Total Expense	1,133.62	13,500.00	-12,366.38
Net Ordinary Income	8,073.91	500.00	7,573.91
Other Income/Expense			
Other Income			
INTEREST INCOME	1.26		
Total Other Income	1.26		
Net Other Income	1.26	0.00	1.26
Net Income	8,075.17	500.00	7,575.17