

The accompanying balance sheet of Frontier Elementary PTSO (a non profit organization) as of November 5, 2018, and the related statements of profit and loss and budget comparison– cash basis, for the 3 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.

FRONTIER ELEMENTARY SCHOOL PTSO

11/05/18

Balance Sheet

Cash Basis

As of November 5, 2018

	Nov 5, 18
ASSETS	
Current Assets	
Checking/Savings	
WELLS FARGO CHECKING	
ASD	554.16
FRONTIER ELEMENTARY	349.49
FRONTIER PTSO	14,100.12
NJHS PENNY DRIVE	724.46
YEARBOOKS	2,399.39
Total WELLS FARGO CHECKING	18,127.62
WELLS FARGO SAVINGS	7,631.94
Total Checking/Savings	25,759.56
Other Current Assets	
DEPOSITS FOR SCHOOL	1,000.00
Total Other Current Assets	1,000.00
Total Current Assets	26,759.56
TOTAL ASSETS	26,759.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
FUNDRAISER - CLASSROOM 10%	
AGGERS	21.00
BALCH	6.00
BALL	161.00
BELTRAMINI	7.50
BENOIT	21.00
COLE	22.50
COWAND	103.81
DENNY	47.00
DUFORD	71.00
FROYSLAND	50.00
GALLER	81.00
GALLIGO	65.00
HARMANN	16.50
JANZEN	92.00
JOHNSON	43.50
KITCHEN	29.50
KNAPP	99.40
KULINEC	2.50
LACY	6.00
MANDAT	80.50
MITCHELL	25.50
NORRIS	4.50
O'NEAL	57.50
PARKER	22.50
PARRA	28.00
PARSONS-WADE	7.50
PEARSON	49.50
PORTER	2.50
RENSTROM	10.50
SCHOPPAUL	52.00
SHRIVER	27.00
SISK	106.00
STAEHLE	58.00
STEFANKO	49.50
STEVENS	29.00
STEVENS, BREANNA	3.50
URTEAGA	1.00
VENTOLA	38.50

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11/05/18
Cash Basis

FRONTIER ELEMENTARY SCHOOL PTSO
Balance Sheet
As of November 5, 2018

	<u>Nov 5, 18</u>
WHITLOCK	62.50
WILLIAMS	21.50
WILSON	11.50
WRIGHT	15.00
ZAYA	61.50
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Total FUNDRAISER - CLASSROOM 10%	1,771.21
PAYABLE FRONTIER - RAT PORTION	681.95
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Total Other Current Liabilities	2,453.16
Total Current Liabilities	2,453.16
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Total Liabilities	2,453.16
Equity	
TEMPORARILY RESTRICTED	
ASD	554.16
FRONTIER ELEMENTARY	349.49
NJHS FUNDS	724.46
YEARBOOK	2,399.39
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Total TEMPORARILY RESTRICTED	4,027.50
UNRESTRICTED EQUITY NET ASSETS	13,528.78
Net Income	6,750.12
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Total Equity	24,306.40
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TOTAL LIABILITIES & EQUITY	<u>26,759.56</u>

FRONTIER ELEMENTARY SCHOOL PTSO

Profit & Loss by Class

August 1 through November 5, 2018

	BOOK FAIR	CARNIVAL	EASY MONEY	FALL FUNDRAISER	OTHER	SPONSORSHIP	WILDCAT T-SHIRTS	TOTAL
Ordinary Income/Expense								
Income								
BOOK FAIR INCOME	5,531.35	0.00	0.00	0.00	0.00	0.00	0.00	5,531.35
DONATIONS	0.00	0.00	25.00	0.00	151.45	0.00	0.00	176.45
EASY MONEY FUNDS								
ALBERTSONS'	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
FAMILY NIGHTS								
PETER PIPER PIZZA	0.00	0.00	591.27	0.00	0.00	0.00	0.00	591.27
YOGURTLOGY	0.00	0.00	77.20	0.00	0.00	0.00	0.00	77.20
Total FAMILY NIGHTS	0.00	0.00	668.47	0.00	0.00	0.00	0.00	668.47
FRY'S COOL CASH	0.00	0.00	1,666.25	0.00	0.00	0.00	0.00	1,666.25
Total EASY MONEY FUNDS	0.00	1,000.00	2,334.72	0.00	0.00	0.00	0.00	3,334.72
FALL FUNDRAISER	0.00	0.00	0.00	11,459.24	0.00	0.00	0.00	11,459.24
SCHOOL EVENTS - INCOME								
FAMILY DAY - BALL GAME	0.00	0.00	2,172.00	0.00	0.00	0.00	0.00	2,172.00
Total SCHOOL EVENTS - INCOME	0.00	0.00	2,172.00	0.00	0.00	0.00	0.00	2,172.00
SPONSORSHIP	0.00	0.00	0.00	0.00	0.00	1,050.00	0.00	1,050.00
WILDCAT T-SHIRTS SALES	0.00	0.00	0.00	0.00	0.00	0.00	6,177.00	6,177.00
Total Income	5,531.35	1,000.00	4,531.72	11,459.24	151.45	1,050.00	6,177.00	29,900.76
Expense								
2ND GRADE	0.00	0.00	0.00	0.00	22.50	0.00	0.00	22.50
9 - ENHANCEMENT AREAS								
SPECIAL EDUCATION	0.00	0.00	0.00	0.00	150.92	0.00	0.00	150.92
Total 9 - ENHANCEMENT AREAS	0.00	0.00	0.00	0.00	150.92	0.00	0.00	150.92
BOOK FAIR EXPENSE								
COST OF BOOKS	5,533.80	0.00	0.00	0.00	0.00	0.00	0.00	5,533.80
Total BOOK FAIR EXPENSE	5,533.80	0.00	0.00	0.00	0.00	0.00	0.00	5,533.80
EASY MONEY	0.00	0.00	14.60	0.00	24.35	0.00	0.00	38.95
FUNDRAISER EXPENSE								
CLASSROOM 10%	0.00	0.00	0.00	1,771.21	0.00	0.00	0.00	1,771.21
FUNDRAISER SUPPLIES	0.00	0.00	0.00	64.10	0.00	0.00	0.00	64.10
MERCHANDISE 50%	0.00	0.00	0.00	807.06	0.00	0.00	0.00	807.06
REWARDS	0.00	0.00	0.00	359.51	0.00	0.00	0.00	359.51
STUDENT BODY 50%	0.00	0.00	0.00	4,181.95	0.00	0.00	0.00	4,181.95
Total FUNDRAISER EXPENSE	0.00	0.00	0.00	7,183.83	0.00	0.00	0.00	7,183.83
PTSO EXPENSE								
BANK FEES								
RETURN CHECK FEE	0.00	0.00	0.00	0.00	0.00	-12.00	0.00	-12.00
BANK FEES - Other	0.00	0.00	0.00	0.00	0.00	20.15	2.34	22.49
Total BANK FEES	0.00	0.00	0.00	0.00	0.00	8.15	2.34	10.49
CONTRIBUTIONS	0.00	0.00	0.00	0.00	60.00	0.00	0.00	60.00
MEETINGS	0.00	0.00	0.00	0.00	57.38	0.00	0.00	57.38
SUPPLIES								
COPY PAPER	0.00	0.00	0.00	0.00	29.47	0.00	0.00	29.47
SUPPLIES - Other	0.00	0.00	0.00	0.00	35.44	0.00	0.00	35.44
Total SUPPLIES	0.00	0.00	0.00	0.00	64.91	0.00	0.00	64.91
TAX PREP FEE	0.00	0.00	0.00	0.00	325.00	0.00	0.00	325.00
Total PTSO EXPENSE	0.00	0.00	0.00	0.00	507.29	8.15	2.34	517.78
SCHOOL ACTIVITIES								
HEALTH SCREEN EVENT	0.00	0.00	0.00	0.00	390.32	0.00	0.00	390.32
Total SCHOOL ACTIVITIES	0.00	0.00	0.00	0.00	390.32	0.00	0.00	390.32
SCHOOL EVENTS								
FAMILY DAY	0.00	0.00	2,172.00	0.00	0.00	0.00	0.00	2,172.00
Total SCHOOL EVENTS	0.00	0.00	2,172.00	0.00	0.00	0.00	0.00	2,172.00
STAFF APPRECIATION								
GIFTS	0.00	0.00	0.00	0.00	250.00	0.00	0.00	250.00
STAFFS' MEALS	0.00	0.00	0.00	0.00	799.01	0.00	0.00	799.01
Total STAFF APPRECIATION	0.00	0.00	0.00	0.00	1,049.01	0.00	0.00	1,049.01
SUPPLIES & EQUIPMENT FOR SCHOOL								
BIRTHDAY BOOK	0.00	0.00	0.00	0.00	3.50	0.00	0.00	3.50
SUPPLIES & EQUIPMENT FOR SCHOOL - Ot...	0.00	0.00	0.00	0.00	705.56	0.00	0.00	705.56
Total SUPPLIES & EQUIPMENT FOR SCHOOL	0.00	0.00	0.00	0.00	709.06	0.00	0.00	709.06
WILDCAT MERCHANDISE								
WILDCAT T-SHIRTS								
PAYPAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	48.00	48.00
PRINTING - PTSO	0.00	0.00	0.00	0.00	0.00	0.00	238.00	238.00
WILDCAT T-SHIRTS PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	5,097.00	5,097.00
Total WILDCAT T-SHIRTS	0.00	0.00	0.00	0.00	0.00	0.00	5,383.00	5,383.00
Total WILDCAT MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00	5,383.00	5,383.00
Total Expense	5,533.80	0.00	2,186.60	7,183.83	2,853.45	8.15	5,385.34	23,151.17
Net Ordinary Income	-2.45	1,000.00	2,345.12	4,275.41	-2,702.00	1,041.85	791.66	6,749.59
Other Income/Expense								
Other Income								
INTEREST INCOME	0.00	0.00	0.00	0.00	0.53	0.00	0.00	0.53
Total Other Income	0.00	0.00	0.00	0.00	0.53	0.00	0.00	0.53
Net Other Income	0.00	0.00	0.00	0.00	0.53	0.00	0.00	0.53
Net Income	-2.45	1,000.00	2,345.12	4,275.41	-2,701.47	1,041.85	791.66	6,750.12

FRONTIER ELEMENTARY SCHOOL PTSO

Profit & Loss Budget vs. Actual

August 2018 through July 2019

	Aug '18 - Jul 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
BOOK FAIR INCOME	5,531.35		
CASH BALANCE AS OF 7/31/2018	0.00	12,500.00	-12,500.00
DONATIONS	176.45		
EASY MONEY FUNDS			
ALBERTSONS'	1,000.00		
FAMILY NIGHTS			
PETER PIPER PIZZA	591.27		
YOGURTOLOGY	77.20		
Total FAMILY NIGHTS	668.47		
FRY'S COOL CASH	1,666.25		
EASY MONEY FUNDS - Other	0.00	5,600.00	-5,600.00
Total EASY MONEY FUNDS	3,334.72	5,600.00	-2,265.28
FALL FUNDRAISER	11,459.24		
SCHOOL EVENTS - INCOME			
FAMILY DAY - BALL GAME	2,172.00		
Total SCHOOL EVENTS - INCOME	2,172.00		
SPONSORSHIP	1,050.00		
WILDCAT T-SHIRTS SALES	6,177.00		
Total Income	29,900.76	18,100.00	11,800.76
Expense			
0 - KINDERGARTEN	0.00	500.00	-500.00
1ST GRADE	0.00	500.00	-500.00
2ND GRADE	22.50	500.00	-477.50
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	750.00	-750.00
9 - ENHANCEMENT AREAS			
ART DEPARTMENT	0.00	200.00	-200.00
FRONTIER STU CO/FLA	0.00	100.00	-100.00
LIBRARY	0.00	200.00	-200.00
MUSIC DEPARTMENT	0.00	300.00	-300.00
NURSE'S OFFICE	0.00	200.00	-200.00
P.E. DEPARTMENT EVENTS	0.00	600.00	-600.00
PRESCHOOL	0.00	200.00	-200.00
SPECIAL EDUCATION	150.92	200.00	-49.08
TECHNOLOGY	0.00	200.00	-200.00
Total 9 - ENHANCEMENT AREAS	150.92	2,200.00	-2,049.08
BOOK FAIR EXPENSE			
COST OF BOOKS	5,533.80		
Total BOOK FAIR EXPENSE	5,533.80		
EASY MONEY	38.95	75.00	-36.05
FUNDRAISER EXPENSE			
CLASSROOM 10%	1,771.21		
FUNDRAISER SUPPLIES	64.10		
MERCHANDISE 50%	807.06		
REWARDS	359.51		
STUDENT BODY 50%	4,181.95		
Total FUNDRAISER EXPENSE	7,183.83		
PTSO EXPENSE			
BANK FEES			
RETURN CHECK FEE	-12.00		

FRONTIER ELEMENTARY SCHOOL PTSO
Profit & Loss Budget vs. Actual
August 2018 through July 2019

	Aug '18 - Jul 19	Budget	\$ Over Budget
BANK FEES - Other	22.49	175.00	-152.51
Total BANK FEES	10.49	175.00	-164.51
BENEVOLENCE FUND	0.00	400.00	-400.00
CONTRIBUTIONS	60.00		
COPIER EXPENSE	0.00	100.00	-100.00
INSURANCE	0.00	20.00	-20.00
MEETINGS	57.38	400.00	-342.62
SUPPLIES			
COPY PAPER	29.47		
SUPPLIES - Other	35.44		
Total SUPPLIES	64.91		
TAX PREP FEE	325.00	365.00	-40.00
WEB PAGE	0.00	165.00	-165.00
PTSO EXPENSE - Other	0.00	100.00	-100.00
Total PTSO EXPENSE	517.78	1,725.00	-1,207.22
SCHOOL ACTIVIES			
HEALTH SCREEN EVENT	390.32	400.00	-9.68
MEET THE TEACHER	0.00	300.00	-300.00
SPEECH CONTEST AWARDS	0.00	200.00	-200.00
SPORTS/ACTIVITIES	0.00	400.00	-400.00
TALENT SHOW	0.00	100.00	-100.00
Total SCHOOL ACTIVIES	390.32	1,400.00	-1,009.68
SCHOOL EVENTS			
CARNIVAL	0.00	1,750.00	-1,750.00
FAMILY DAY	2,172.00		
Total SCHOOL EVENTS	2,172.00	1,750.00	422.00
SCHOOL WIDE AWARDS/REWARDS	0.00	100.00	-100.00
STAFF APPRECIATION			
GIFTS	250.00		
STAFFS' MEALS	799.01		
STAFF APPRECIATION - Other	0.00	4,000.00	-4,000.00
Total STAFF APPRECIATION	1,049.01	4,000.00	-2,950.99
SUPPLIES & EQUIPMENT FOR SCHOOL			
BIRTHDAY BOOK	3.50	500.00	-496.50
SUPPLIES & EQUIPMENT FOR SCHOOL - Other	705.56	1,600.00	-894.44
Total SUPPLIES & EQUIPMENT FOR SCHOOL	709.06	2,100.00	-1,390.94
WILDCAT MERCHANDISE			
WILDCAT T-SHIRTS			
PAYPAL FEES	48.00		
PRINTING - PTSO	238.00		
WILDCAT T-SHIRTS PURCHASE	5,097.00		
Total WILDCAT T-SHIRTS	5,383.00		
Total WILDCAT MERCHANDISE	5,383.00		
Total Expense	23,151.17	18,100.00	5,051.17
Net Ordinary Income	6,749.59	0.00	6,749.59
Other Income/Expense			
Other Income			
INTEREST INCOME	0.53		
Total Other Income	0.53		
Net Other Income	0.53	0.00	0.53
Net Income	6,750.12	0.00	6,750.12