

# The Bromley East Charter School

## Statement of Financial Position

As of December 31, 2010

		Total All Funds	GFAAG	General Fund	Grants Fund	Food Svc. Fund	Pupil Activities
<b>Assets</b>							
<b>Current Assets:</b>							
Cash in Operating Account	8101	277,337.98		277,337.98	0.00	0.00	0.00
Cash in Savings	8102	183,628.23		199,966.45	-1,898.41	-27,022.12	12,582.31
Petty Cash	8103	500.00		500.00	0.00	0.00	0.00
Subtotal Cash		461,466.21		477,804.43	-1,898.41	-27,022.12	12,582.31
Grants Receivable	8142	3,118.00		0.00	3,118.00	0.00	0.00
Due From FS		0.00		0.00	0.00	0.00	0.00
Investment-CD/Bond	8111	1,154,421.92		1,154,421.92	0.00	0.00	0.00
A/R BCS	8153	0.00		0.00	0.00	0.00	0.00
A/R BCCS	8153	3.42		3.42	0.00	0.00	0.00
A/R ERA	8153	9,877.76		9,877.76	0.00	0.00	0.00
Accounts Receivable	8153	0.00		0.00	0.00	0.00	0.00
District Receivable	8153	0.00		0.00	0.00	0.00	0.00
A/R CEC	8153	0.00		0.00	0.00	0.00	0.00
NSF Checks	8154	1,561.15		1,561.15	0.00	0.00	0.00
Undeposited Funds	1499	0.00		0.00	0.00	0.00	0.00
Food Inventory	8172	1,159.76		0.00	0.00	1,159.76	0.00
Prepaid Expense	8181	9,346.24		9,346.24	0.00	0.00	0.00
Deposits	8191	1,000.00		1,000.00	0.00	0.00	0.00
Subtotal Other Current Assets		1,180,488.25		1,176,210.49	3,118.00	1,159.76	0.00
<b>Fixed Assets, Net</b>							
Equipment	8241	94,454.98	94,455	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>1,736,409.44</b>	<b>94,455</b>	<b>1,654,014.92</b>	<b>1,219.59</b>	<b>-25,862.36</b>	<b>12,582.31</b>
<b>Liabilities and Fund Equity</b>							
<b>Current Liabilities:</b>							
Accounts Payable General	7421	824.62		824.62	0.00	0.00	0.00
Accounts Payable BCS	7421	0.00		0.00	0.00	0.00	0.00
Accounts Payable BCCS	7421	6,095.24		6,095.24	0.00	0.00	0.00
Accounts Payable District	7421	346.75		346.75	0.00	0.00	0.00
Accounts Payable ERA	7421	51.98		51.98	0.00	0.00	0.00
Salary & Benefits Payable	7461	0.00		0.00	0.00	0.00	0.00
Other Payroll Liabilities	7471	62,352.63		62,352.63	0.00	0.00	0.00
Sales Tax Payable	7472	0.00		0.00	0.00	0.00	0.00
Deferred Revenue	7481	1,219.59		0.00	1,219.59	0.00	0.00
Incurred Not Report Claim	7490	83,405.65		83,405.65	0.00	0.00	0.00
CEC Reserve	7492	0.00		0.00	0.00	0.00	0.00
Subtotal Current Liabilities		154,296.46		153,076.87	1,219.59	0.00	0.00
<b>Fund Equity</b>							
Investment in Fixed Assets	6711	94,454.98	94,455	0.00	0.00	0.00	0.00
Current Yr. Surplus (Deficit)	6780	-141,829.59		-92,666.49	0.00	-26,333.51	-22,829.59
Tabor Reserve	6761	167,000.00		167,000.00	0.00	0.00	0.00
Bldg. Rep. & Repl. Reserve	6458	250,000.00		250,000.00	0.00	0.00	0.00
Res. for Deposit	6759	0.00		0.00	0.00	0.00	0.00
Legal Sped. Reserve	6759	94,000.00		94,000.00	0.00	0.00	0.00
Operating Reserve	6759	245,000.00		245,000.00	0.00	0.00	0.00
Beg. Fund Balance Unreported	6770	873,487.59		837,604.54	0.00	471.15	35,411.90
Subtotal Fund Equity		1,582,112.98	94,455	1,500,938.05	0.00	-25,862.36	12,582.31
<b>Total Liabilities and Fund Equity</b>		<b>1,736,409.44</b>	<b>94,455</b>	<b>1,654,014.92</b>	<b>1,219.59</b>	<b>-25,862.36</b>	<b>12,582.31</b>

**The Bromley East Charter School**  
**Statement of Activities and Changes in Fund Balance**  
For The Period Ending December 31, 2010

	Total All Funds	GFAAG	General Fund	Grants Fund	Food Svc. Fund	Pupil Activities
<b>Revenue</b>						
Tuition All Day K/Summer Sc 1311	0.00		0.00	0.00	0.00	0.00
Interest Income 1510	7,635.42		7,635.42	0.00	0.00	0.00
Food Service Lunch Program 1601	81,718.20		0.00	0.00	81,718.20	0.00
Vending Machine Commissic 1603	51.80		0.00	0.00	51.80	0.00
Rental Lease Income 1901	1,590.00		1,590.00	0.00	0.00	0.00
Wellness Committee 1903	0.00		0.00	0.00	0.00	0.00
Refunds/Rebates/Returns 1905	450.00		450.00	0.00	0.00	0.00
Miscellaneous Income 1920	16,947.52		16,947.52	0.00	0.00	0.00
Textbook Fines 1940	0.00		0.00	0.00	0.00	0.00
Bond Payments BCS 1951	0.00		0.00	0.00	0.00	0.00
Construction Funding State 3951	23,669.56		23,669.56	0.00	0.00	0.00
Food Service Commodities 4951	34,857.16		0.00	0.00	34,857.16	0.00
Transfer from General Fund 5211	0.00		0.00	0.00	0.00	0.00
Contributed Capital 5500	6,997.47		6,997.47	0.00	0.00	0.00
Mill Levy OR 5710	0.00		0.00	0.00	0.00	0.00
PPOR 5710	2,579,765.30		2,579,765.30	0.00	0.00	0.00
<b>Grants</b>						
Other Grant Income 1990	9,887.00		0.00	9,887.00	0.00	0.00
WalMart Grant 1996	0.00		0.00	0.00	0.00	0.00
Brighton Ed Foundation C 1997	0.00		0.00	0.00	0.00	0.00
State ECEA Special Ed 3951	100,667.50		100,667.50	0.00	0.00	0.00
ELPA 3951	0.00		0.00	0.00	0.00	0.00
Gifted & Talented 3951	0.00		0.00	0.00	0.00	0.00
CSIG FY 03/04 SU 177.6 4951	0.00		0.00	0.00	0.00	0.00
IDEA B 4951	0.00		0.00	0.00	0.00	0.00
Title II A & D, Title IV & V 4951	3,118.00		0.00	3,118.00	0.00	0.00
<b>Pupil Activities</b>						
Science Club 1700	-2,126.19		0.00	0.00	0.00	-2,126.19
Scholastic Book Fair 1700	1,654.50		0.00	0.00	0.00	1,654.50
Music Band Income 1700	486.51		0.00	0.00	0.00	486.51
Fund Raisers/Other 1700	20,527.12		0.00	0.00	0.00	20,527.12
Field Trip Fees 1700	-22,271.40		0.00	0.00	0.00	-22,271.40
Student Council 1700	802.30		0.00	0.00	0.00	802.30
Sports, Volley Ball, Socce 1700	66,461.18		0.00	0.00	0.00	66,461.18
PE Uniforms 1700	1,145.50		0.00	0.00	0.00	1,145.50
PATCHES/Uniform Shirts 1700	2,774.45		0.00	0.00	0.00	2,774.45
Cheerleaders 1700	2,328.90		0.00	0.00	0.00	2,328.90
Planners 1700	1,321.50		0.00	0.00	0.00	1,321.50
<b>Total Revenue</b>	<b>2,940,459.30</b>		<b>2,737,722.77</b>	<b>13,005.00</b>	<b>116,627.16</b>	<b>73,104.37</b>
<b>Expenses</b>						
Employee Salaries 100	1,327,266.79		1,287,642.90	0.00	39,623.89	0.00
Employee Benefits 200	394,605.35		388,458.92	0.00	6,146.43	0.00
Contracted Prof/Tech Service 300	75,646.40		75,646.40	0.00	0.00	0.00
Property Related Services 400	633,215.70		633,215.70	0.00	0.00	0.00
Other Contracted Services 500	135,927.57		132,809.57	3,118.00	0.00	0.00
Supplies and Materials 600	362,538.87		159,527.56	9,887.00	97,190.35	95,933.96
Equipment/Property Purchas 700	121,236.00		121,236.00	0.00	0.00	0.00
Interfund Transfer & Other 800	31,852.21		31,852.21	0.00	0.00	0.00
<b>Total Expenses</b>	<b>3,082,288.89</b>		<b>2,830,389.26</b>	<b>13,005.00</b>	<b>142,960.67</b>	<b>95,933.96</b>
<b>Changes in Fund Balance</b>						
Beginning fund balance	1,723,942.57	94,455	1,593,604.54	0.00	471.15	35,411.90
Revenue less expenses	-141,829.59		-92,666.49	0.00	-26,333.51	-22,829.59
Interfund transfers	0.00		0.00	0.00	0.00	0.00
<b>Ending fund balance</b>	<b>1,582,112.98</b>	<b>94,455</b>	<b>1,500,938.05</b>	<b>0.00</b>	<b>-25,862.36</b>	<b>12,582.31</b>