

New Legacy Charter High School
Balance Sheet Prev Year Comparison
As of June 30, 2015

	<u>Jun 30, 15</u>	<u>Jun 30, 14</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
8101-A · Checking - Citywide	223,337.03	35,418.63	187,918.40	530.56%
Total Checking/Savings	<u>223,337.03</u>	<u>35,418.63</u>	<u>187,918.40</u>	<u>530.56%</u>
Accounts Receivable				
8153 · Accounts Receivable	3,128.00	0.00	3,128.00	100.0%
Total Accounts Receivable	<u>3,128.00</u>	<u>0.00</u>	<u>3,128.00</u>	<u>100.0%</u>
Other Current Assets				
8142 · Grants Receivable	122,756.00	43,816.00	78,940.00	180.16%
8105 · Funds Held by Others	0.00	23,622.04	-23,622.04	-100.0%
Total Other Current Assets	<u>122,756.00</u>	<u>67,438.04</u>	<u>55,317.96</u>	<u>82.03%</u>
Total Current Assets	<u>349,221.03</u>	<u>102,856.67</u>	<u>246,364.36</u>	<u>239.52%</u>
TOTAL ASSETS	<u><u>349,221.03</u></u>	<u><u>102,856.67</u></u>	<u><u>246,364.36</u></u>	<u><u>239.52%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
7421 · Accounts Payable	1,232.50	0.00	1,232.50	100.0%
Total Accounts Payable	<u>1,232.50</u>	<u>0.00</u>	<u>1,232.50</u>	<u>100.0%</u>
Other Current Liabilities				
7481 · Unearned -Deferred Revenue	291,784.69	26,747.57	265,037.12	990.88%
Total Other Current Liabilities	<u>291,784.69</u>	<u>26,747.57</u>	<u>265,037.12</u>	<u>990.88%</u>
Total Current Liabilities	<u>293,017.19</u>	<u>26,747.57</u>	<u>266,269.62</u>	<u>995.49%</u>
Total Liabilities	293,017.19	26,747.57	266,269.62	995.49%
Equity				
6721 · Restricted FB - Tabor Reserves	26,000.00	5,030.00	20,970.00	416.9%
6770 · Unrestricted Net Assets	50,109.10	6,354.96	43,754.14	688.5%
Net Income	-19,905.26	64,724.14	-84,629.40	-130.75%
Total Equity	<u>56,203.84</u>	<u>76,109.10</u>	<u>-19,905.26</u>	<u>-26.15%</u>
TOTAL LIABILITIES & EQUITY	<u><u>349,221.03</u></u>	<u><u>102,856.67</u></u>	<u><u>246,364.36</u></u>	<u><u>239.52%</u></u>

New Legacy Charter High School
Profit & Loss Budget vs. Actual
July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
1000 · Local Revenue	847,371.13	756,557.00	90,814.13	112.0%
3954 · State Revenue	5,000.00	0.00	5,000.00	100.0%
4954 · Federal Revenue	175,388.00	175,388.00	0.00	100.0%
4956 · Federal Food Revenue	0.00	0.00	0.00	0.0%
5500 · Loan Proceeds	0.00	0.00	0.00	0.0%
5710 · Per Pupil Revenue	0.00	0.00	0.00	0.0%
Total Income	<u>1,027,759.13</u>	<u>931,945.00</u>	<u>95,814.13</u>	<u>110.28%</u>
Expense				
0100 · Salaries	106,079.55	95,667.00	10,412.55	110.88%
0200 · Employee Benefits	18,012.03	15,066.00	2,946.03	119.55%
0300 · Purchased Prof & Technical Svcs	55,400.87	84,295.00	-28,894.13	65.72%
0400 · Purchased Property Services	4,201.69	4,500.00	-298.31	93.37%
0430 · Repairs and Maintenance	178.00	0.00	178.00	100.0%
0442 · Rental of Equipment	0.00	0.00	0.00	0.0%
0450 · Copier Maintenance	81.94			
0500 · Other Purchased Services	12,749.28	7,162.00	5,587.28	178.01%
0520 · Insurance	2,185.56	1,804.00	381.56	121.15%
0515 · Bus Passes	0.00	0.00	0.00	0.0%
0580 · Travel, Registration, Entrance	5,343.26	1,950.00	3,393.26	274.01%
0595 · District Purchased Services	0.00	0.00	0.00	0.0%
0600 · Supplies	7,383.83	16,708.00	-9,324.17	44.19%
0630 · Food and Meeting Expenses	0.00	500.00	-500.00	0.0%
0640 · Books and Periodicals	12,961.24	21,570.00	-8,608.76	60.09%
0700 · Property	689,610.53	644,391.00	45,219.53	107.02%
0710 · Land and Improvements	0.00			
0730 · Equipment	86,652.77			
0735 · Non-Capital Equipment	11,179.14	28,908.00	-17,728.86	38.67%
0800 · Other Objects	0.00	5,492.00	-5,492.00	0.0%
0810 · Dues and Fees	644.70			
0910 · Redemption of Principal	35,000.00	35,000.00	0.00	100.0%
Total Expense	<u>1,047,664.39</u>	<u>963,013.00</u>	<u>84,651.39</u>	<u>108.79%</u>
Net Income	<u><u>-19,905.26</u></u>	<u><u>-31,068.00</u></u>	<u><u>11,162.74</u></u>	<u><u>64.07%</u></u>

**New Legacy Charter High School
Profit & Loss Budget vs. Actual
July 2014 through June 2015**

	<u>Jul '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
1000 · Local Revenue				
1510 · Interest on Investments	78.20	0.00	78.20	100.0%
1700 · Pupil Activities				
1760 · Gifts and Contributions				
Corporate Donations	4,950.00	0.00	4,950.00	100.0%
Individual Donations	21,004.05	15,000.00	6,004.05	140.03%
Total 1760 · Gifts and Contributions	<u>25,954.05</u>	<u>15,000.00</u>	<u>10,954.05</u>	<u>173.03%</u>
1700 · Pupil Activities - Other	0.00	0.00	0.00	0.0%
Total 1700 · Pupil Activities	<u>25,954.05</u>	<u>15,000.00</u>	<u>10,954.05</u>	<u>173.03%</u>
1740 · Fees	0.00	0.00	0.00	0.0%
1900 · Miscellaneous Revenue	6,522.00			
1920 · Grants - Foundations	814,816.88	741,557.00	73,259.88	109.88%
Total 1000 · Local Revenue	<u>847,371.13</u>	<u>756,557.00</u>	<u>90,814.13</u>	<u>112.0%</u>
3954 · State Revenue				
3010 · Other State Revenue	5,000.00			
3113 · Capital Construction	0.00	0.00	0.00	0.0%
3130 · ECEA - Exc Children Ed Act	0.00	0.00	0.00	0.0%
3140 · ELPA - English Lang Prof Act	0.00	0.00	0.00	0.0%
Total 3954 · State Revenue	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>100.0%</u>
4954 · Federal Revenue				
Title I 4027	0.00	0.00	0.00	0.0%
Title II - 4367	0.00	0.00	0.00	0.0%
CSP Startup Grant - 5282	175,388.00	175,388.00	0.00	100.0%
IDEA - 4027	0.00	0.00	0.00	0.0%
Total 4954 · Federal Revenue	<u>175,388.00</u>	<u>175,388.00</u>	<u>0.00</u>	<u>100.0%</u>
4956 · Federal Food Revenue				
Federal Breakfast Prog - 4553	0.00	0.00	0.00	0.0%
Federal Lunch Program - 4555	0.00	0.00	0.00	0.0%
Total 4956 · Federal Food Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
5500 · Loan Proceeds	0.00	0.00	0.00	0.0%
5710 · Per Pupil Revenue	0.00	0.00	0.00	0.0%
Total Income	<u>1,027,759.13</u>	<u>931,945.00</u>	<u>95,814.13</u>	<u>110.28%</u>
Expense				
0100 · Salaries				
0110 · Salaries of Regular Employees	106,079.55	95,667.00	10,412.55	110.88%
0120 · Salaries of Temp Employees	0.00	0.00	0.00	0.0%
Total 0100 · Salaries	<u>106,079.55</u>	<u>95,667.00</u>	<u>10,412.55</u>	<u>110.88%</u>
0200 · Employee Benefits				
0210 · Life Insurance	0.00	0.00	0.00	0.0%
0221 · Medicare	1,671.00	1,389.00	282.00	120.3%
0222 · Social Security	7,145.09	5,937.00	1,208.09	120.35%
0223 · Local Tax	32.30	40.00	-7.70	80.75%
0230 · PERA Contributions	0.00	0.00	0.00	0.0%
0251 · Health Insurance	9,163.64	7,700.00	1,463.64	119.01%
0252 · Dental Insurance	0.00	0.00	0.00	0.0%
0290 · Other Employee Benefits	0.00	0.00	0.00	0.0%
Total 0200 · Employee Benefits	<u>18,012.03</u>	<u>15,066.00</u>	<u>2,946.03</u>	<u>119.55%</u>
0300 · Purchased Prof & Technical Svcs				
0313 · Banking & Payroll Service Fees	8,587.20	817.00	7,770.20	1,051.07%
0320 · Professional / Educational Svcs				
Special Education Services	0.00	0.00	0.00	0.0%
Arts Education	0.00	0.00	0.00	0.0%
Blended Learning	0.00	12,352.00	-12,352.00	0.0%
Educational	18,787.00	32,249.00	-13,462.00	58.26%
Total 0320 · Professional / Educational Svcs	<u>18,787.00</u>	<u>44,601.00</u>	<u>-25,814.00</u>	<u>42.12%</u>
0335 · Medical Aurora Mental Health	0.00	0.00	0.00	0.0%
0331 · Legal Services	6,484.50	4,300.00	2,184.50	150.8%
0332 · Accounting & Audit Services	1,000.00	1,000.00	0.00	100.0%
0334 · Consultant Services				
Financial/facility	6,450.00	7,800.00	-1,350.00	82.69%

**New Legacy Charter High School
Profit & Loss Budget vs. Actual
July 2014 through June 2015**

	<u>Jul '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Student Recruitment	0.00	6,240.00	-6,240.00	0.0%
Translation Services	0.00	600.00	-600.00	0.0%
Health and Wellness	1,470.00	5,536.00	-4,066.00	26.55%
Board Training	2,650.00	3,500.00	-850.00	75.71%
Leadership Coaching/Training	3,380.00	3,180.00	200.00	106.29%
Total 0334 · Consultant Services	13,950.00	26,856.00	-12,906.00	51.94%
0339 · Business Services	1,350.00			
0340 · Technical Services				
IT Service and Support	3,999.16	2,375.00	1,624.16	168.39%
Email Service	831.16	0.00	831.16	100.0%
Website Hosting	240.00	0.00	240.00	100.0%
Web filter/gateway/antivirus	0.00	4,346.00	-4,346.00	0.0%
Other IT Expenses	171.85	0.00	171.85	100.0%
Total 0340 · Technical Services	5,242.17	6,721.00	-1,478.83	78.0%
Total 0300 · Purchased Prof & Technical Svcs	55,400.87	84,295.00	-28,894.13	65.72%
0400 · Purchased Property Services				
0410 · Utility Services	0.00	0.00	0.00	0.0%
0423 · Custodial Services	0.00	0.00	0.00	0.0%
0441 · Rental of Land and Buildings	3,700.00	4,500.00	-800.00	82.22%
0490 · Other Purchased Property Svcs	501.69			
Total 0400 · Purchased Property Services	4,201.69	4,500.00	-298.31	93.37%
0430 · Repairs and Maintenance	178.00	0.00	178.00	100.0%
0442 · Rental of Equipment	0.00	0.00	0.00	0.0%
0450 · Copier Maintenance	81.94			
0500 · Other Purchased Services				
0531 · Telephone/Internet	1,410.36	2,400.00	-989.64	58.77%
0533 · Postage	92.69	0.00	92.69	100.0%
0540 · Advertising, Marketing, Recruit				
Constant Contact	351.33	240.00	111.33	146.39%
Other Outreach Expenses	9,634.96	2,500.00	7,134.96	385.4%
Total 0540 · Advertising, Marketing, Recruit	9,986.29	2,740.00	7,246.29	364.46%
0550 · Printing	1,259.94	2,022.00	-762.06	62.31%
Total 0500 · Other Purchased Services	12,749.28	7,162.00	5,587.28	178.01%
0520 · Insurance				
0521 · Liability & Property Insurance	664.00	400.00	264.00	166.0%
0525 · Unemployment Insurance	524.56	654.00	-129.44	80.21%
0526 · Workers Compensation Insurance	997.00	750.00	247.00	132.93%
Total 0520 · Insurance	2,185.56	1,804.00	381.56	121.15%
0515 · Bus Passes	0.00	0.00	0.00	0.0%
0580 · Travel, Registration, Entrance	5,343.26	1,950.00	3,393.26	274.01%
0595 · District Purchased Services	0.00	0.00	0.00	0.0%
0600 · Supplies				
0610 · Supplies				
Assessments	2,094.35			
Classroom Supplies	1,011.04	3,100.00	-2,088.96	32.61%
Science Lab Supplies	0.00	0.00	0.00	0.0%
Custodial Supplies	0.00	0.00	0.00	0.0%
Library Supplies	0.00	0.00	0.00	0.0%
Parenting Education Supplies	621.50	6,108.00	-5,486.50	10.18%
Health Education Supplies	0.00	0.00	0.00	0.0%
Fitness Supplies	0.00	2,500.00	-2,500.00	0.0%
Other Supplies	175.64			
0611 · Office Supplies	2,550.94	5,000.00	-2,449.06	51.02%
Fundraising expenses	633.36			
Total 0610 · Supplies	7,086.83	16,708.00	-9,621.17	42.42%
0650 · Software	297.00	0.00	297.00	100.0%
Total 0600 · Supplies	7,383.83	16,708.00	-9,324.17	44.19%
0630 · Food and Meeting Expenses	0.00	500.00	-500.00	0.0%
0640 · Books and Periodicals				
Humanities	2,446.35	14,050.00	-11,603.65	17.41%
Science	0.00	0.00	0.00	0.0%
Literacy/Intervention	0.00	1,770.00	-1,770.00	0.0%

New Legacy Charter High School
Profit & Loss Budget vs. Actual
 July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Health Education	2,376.00	5,000.00	-2,624.00	47.52%
Teacher Resources	7,609.54	750.00	6,859.54	1,014.61%
Parenting Education	529.35			
Total 0640 · Books and Periodicals	<u>12,961.24</u>	<u>21,570.00</u>	<u>-8,608.76</u>	<u>60.09%</u>
0700 · Property				
0722 · Leasehold Improvements	645,000.00	602,500.00	42,500.00	107.05%
0733 · Furniture and Fixtures	44,610.53	41,891.00	2,719.53	106.49%
Total 0700 · Property	<u>689,610.53</u>	<u>644,391.00</u>	<u>45,219.53</u>	<u>107.02%</u>
0710 · Land and Improvements	0.00			
0730 · Equipment	86,652.77			
0735 · Non-Capital Equipment	11,179.14	28,908.00	-17,728.86	38.67%
0800 · Other Objects				
0880 · Fiscal Sponsor Fees	0.00	5,492.00	-5,492.00	0.0%
Total 0800 · Other Objects	<u>0.00</u>	<u>5,492.00</u>	<u>-5,492.00</u>	<u>0.0%</u>
0810 · Dues and Fees	644.70			
0910 · Redemption of Principal	35,000.00	35,000.00	0.00	100.0%
Total Expense	<u>1,047,664.39</u>	<u>963,013.00</u>	<u>84,651.39</u>	<u>108.79%</u>
Net Income	<u><u>-19,905.26</u></u>	<u><u>-31,068.00</u></u>	<u><u>11,162.74</u></u>	<u><u>64.07%</u></u>