

# Balance Sheet

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Core Knowledge Project dba Frontier Academy

Charter School 11				
Account Class	8100	CURRENT ASSETS		
Account	Description	Y.T.D. Activity	State Account Number	

CURRENT ASSETS				
11-8132-00-0060-950	Accounts Receivable	176,928.90	11-950-00-0060-8132	
11-8172-00-0060-950	SCRIP Inventory	20,176.44	11-950-00-0060-8172	
11-8181-00-0060-950	Prepaid Expenses	0.00	11-950-00-0060-8181	
11-8182-00-0060-950	Prepaid Insurance	72,503.92	11-950-00-0060-8182	
11-8193-00-0060-950	Construction 2016-2017	6,249.60	11-950-00-0060-8193	
11-8101-01-0060-950	1st Bank Operating	2,309,917.31	11-950-01-0060-8101	
11-8101-02-0060-950	1st Bank Savings	793,449.99	11-950-02-0060-8101	
11-8101-03-0060-950	Wells Fargo Savings	465,099.46	11-950-03-0060-8101	
11-8101-04-0060-950	Fundraising Account	1,097.89	11-950-04-0060-8101	
11-8101-05-0060-950	Petty Cash	1,006.15	11-950-05-0060-8101	
11-8101-06-0060-950	Brokerage Account	0.00	11-950-06-0060-8101	
11-8101-10-0060-950	SCRIP bank Account	28,195.66	11-950-10-0060-8101	
<b>8100</b>	<b>CURRENT ASSETS</b>	<b>3,874,625.32</b>	* Account Class	

CURRENT LIABILITIES				
11-7490-00-0010-950	Full Day Kindergarten	0.00	11-950-00-0010-7490	
11-7403-00-0060-950	Due to Faculty Corp.	0.00	11-950-00-0060-7403	
11-7421-00-0060-950	Accounts Payable	0.00	11-950-00-0060-7421	
11-7481-00-0060-950	Deferred Revenues	(756,048.31)	11-950-00-0060-7481	
11-7499-00-0060-950	Reserved for Encumbrances	0.00	11-950-00-0060-7499	
11-7402-01-0060-950	Due to/from Student Activity Funds	637.41	11-950-01-0060-7402	
11-7461-01-0060-950	Accrued Salaries Payable	(300,997.71)	11-950-01-0060-7461	
11-7471-01-0060-950	Fed Withholding Payable	0.00	11-950-01-0060-7471	
11-7402-02-0060-950	Due to Elem Extracurricular	0.00	11-950-02-0060-7402	
11-7461-02-0060-950	Accrued Benefits Payable	(108,527.95)	11-950-02-0060-7461	
11-7471-02-0060-950	Medicare Payable	97.49	11-950-02-0060-7471	
11-7402-03-0060-950	Due to Key Club	0.00	11-950-03-0060-7402	
11-7461-03-0060-950	Accrued Vacation Payable	(52,235.00)	11-950-03-0060-7461	
11-7471-03-0060-950	PERA Payable	(0.11)	11-950-03-0060-7471	
11-7402-04-0060-950	Due to/from Reverse Raffle Account	0.00	11-950-04-0060-7402	
11-7471-04-0060-950	State Withholding Payable	0.00	11-950-04-0060-7471	
11-7471-05-0060-950	403(b) Payable	3,171.82	11-950-05-0060-7471	
11-7471-06-0060-950	Dental Insurance Payable	7,345.57	11-950-06-0060-7471	
11-7471-07-0060-950	Medical Insurance Payable	62,302.04	11-950-07-0060-7471	
11-7471-08-0060-950	SUTA Payable	(4,360.46)	11-950-08-0060-7471	
11-7471-09-0060-950	Life Insurance Payable	(826.72)	11-950-09-0060-7471	
11-7471-11-0060-950	Horace Mann Auto Payable	771.57	11-950-11-0060-7471	
11-7471-12-0060-950	Vision Insurance Payable	(16.99)	11-950-12-0060-7471	

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Charter School 11				
Account Class	7400	CURRENT LIABILITIES		
Account	Description	Y.T.D. Activity	State Account Number	
11-7471-13-0060-950	Scrip Withholding	3,175.00	11-950-13-0060-7471	
11-7471-14-0060-950	Disability Payable	5,575.03	11-950-14-0060-7471	
11-7471-15-0060-950	Garnishments Payable	511.08	11-950-15-0060-7471	
11-7471-16-0060-950	Flex Spending W/H	(1,679.62)	11-950-16-0060-7471	
11-7471-17-0060-950	Annual Giving Campaign W/H	0.00	11-950-17-0060-7471	
11-7471-18-0060-950	Legal/ID Withholding	16.95	11-950-18-0060-7471	
<b>7400</b>	<b>CURRENT LIABILITIES</b>	<u>(1,141,088.91)</u>	* Account Class	
<b>Reserved Co Dept of Ed use only.</b>				
11-6760-00-0060-950	Restricted Fund Balance	(367,080.59)	11-950-00-0060-6760	
11-6770-00-0060-950	Net Change	1,910,754.24	11-950-00-0060-6770	
11-6771-00-0060-950	Beginning Fund Balance	(4,277,210.06)	11-950-00-0060-6771	
11-6760-02-0060-950	Donor restricted Fund Balance	0.00	11-950-01-0060-6760	
<b>6100</b>	<b>Reserved Co Dept of Ed use only.</b>	<u>(2,733,536.41)</u>	* Account Class	
<b>11</b>	<b>Charter School</b>	<u><u>0.00</u></u>	Fund	

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Core Knowledge Project dba Frontier Academy

## Pupil Activity Fund 23

### Account Class

Account	Description	Y.T.D. Activity	State Account Number
23-2000-11-0060-950	2011 Class of	0.00	23-0-11-0060-2000-950
23-2000-12-0060-950	2012 Class of	0.00	23-0-12-0060-2000-950
23-1881-00-0060-950	Frisbee Golf Club	(294.89)	23-950-00-0060-1881
23-1899-00-0060-950	General Athletics	5,577.55	23-950-00-0060-1899
23-1900-00-0060-950	5 K	(17,098.00)	23-950-00-0060-1900
23-1901-00-0060-950	Ele Extra Curricular	(8,235.70)	23-950-00-0060-1901
23-1902-00-0060-950	Original Works	(5,060.10)	23-950-00-0060-1902
23-1903-00-0060-950	Elementary Drama	(9,377.88)	23-950-00-0060-1903
23-1904-00-0060-950	Elementary Library	0.00	23-950-00-0060-1904
23-1904-01-0060-950	Elementary Library- BoB	67.20	23-950-00-0060-1904
23-1905-00-0060-950	Yearbook Elementary	(8,055.09)	23-950-00-0060-1905
23-1906-00-0060-950	Playground	(3,639.41)	23-950-00-0060-1905
23-1907-00-0060-950	Astronomy Club	(551.27)	23-950-00-0060-1907
23-1908-00-0060-950	Newspaper Club	274.62	23-950-00-0060-1908
23-1940-00-0060-950	Athletic Officials	0.00	23-950-00-0060-1940
23-1951-00-0060-950	Builders Club	(1,813.36)	23-950-00-0060-1951
23-1952-00-0060-950	Culture Club	(204.73)	23-950-00-0060-1952
23-1953-00-0060-950	Green Club	(399.90)	23-950-00-0060-1953
23-1954-00-0060-950	History Club	(37.50)	23-950-00-0060-1954
23-1956-00-0060-950	LULAC	(2,129.80)	23-950-00-0060-1956
23-1957-00-0060-950	National Honor Society	536.16	23-950-00-0060-1957
23-1958-00-0060-950	Key Club	(3,255.43)	23-950-00-0060-1958
23-1959-00-0060-950	Robotics- Secondary	(952.52)	23-950-00-0060-1959
23-1960-00-0060-950	Science Club	0.00	23-950-00-0060-1960
23-1961-00-0060-950	Spanish Club	0.00	23-950-00-0060-1961
23-1962-00-0060-950	Ubuntu Club	(300.00)	23-950-00-0060-1962
23-1963-00-0060-950	Star Club	0.00	23-950-00-0060-1963
23-1964-00-0060-950	Secondary Library	(144.16)	23-950-00-0060-1964
23-1965-00-0060-950	8th Grade Promotion	(37.25)	23-950-00-0060-1965
23-1966-00-0060-950	Ping Pong Club	(210.00)	23-950-00-0060-1966
23-1967-00-0060-950	Coexist Club	(184.98)	23-950-00-0060-1967
23-1968-00-0060-950	Roth Access	0.00	23-950-00-0060-1968
23-1969-00-0060-950	Computer Club	(230.50)	23-950-00-0060-1969
23-1970-00-0060-950	Band	(3,026.42)	23-950-00-0060-1970
23-1971-00-0060-950	Choir	(1,235.34)	23-950-00-0060-1971
23-1972-00-0060-950	Speech & Debate Club	(147.15)	23-950-00-0060-1972
23-1973-00-0060-950	Art - HS	(3,710.89)	23-950-00-0060-1973
23-1974-00-0060-950	Orchestra	(5,195.38)	23-950-00-0060-1974

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**Pupil Activity Fund 23****Account Class**

Account	Description	Y.T.D. Activity	State Account Number
23-1975-00-0060-950	Game Club	(364.36)	23-950-00-0060-1975
23-1976-00-0060-950	Klatch Club	(224.37)	23-950-00-0060-1976
23-1977-00-0060-950	Fishing Club	(520.16)	23-950-00-0060-1977
23-2000-18-0060-950	2018 Class of	(7,216.02)	23-950-0060-2000
23-2000-19-0060-950	2019 Class of	(6,504.93)	23-950-0060-2000
23-2000-20-0060-950	2020 Class of	(1,565.30)	23-950-0060-2000
23-2000-21-0060-950	2021 Class of	(221.09)	23-950-0060-2000
23-2000-22-0060-950	2022 Class of	(62.92)	23-950-0060-2000
23-2000-23-0060-950	2023 Class of	0.00	23-950-0060-2000
23-2000-24-0060-950	2024 Class of	0.00	23-950-0060-2000
23-2000-25-0060-950	2025 Class of	0.00	23-950-0060-2000
23-2000-26-0060-950	2026 Class of	(62.92)	23-950-0060-2000
23-2000-27-0060-950	2027 Class of	0.00	23-950-0060-2000
23-2000-28-0060-950	2028 Class of	0.00	23-950-0060-2000
23-2000-29-0060-950	2029 Class of	(112.92)	23-950-0060-2000
23-1815-01-0060-950	Basketball Girls - HS	(1,053.20)	23-950-01-0060-1815
23-1817-01-0060-950	Cheer - High School	(5.54)	23-950-01-0060-1817
23-1826-01-0060-950	Soccer Girls - High School	(2,671.64)	23-950-01-0060-1826
23-1832-01-0060-950	Volleyball Girls - HS	(2,430.49)	23-950-01-0060-1832
23-1845-01-0060-950	Basketball Boys- HS	(1,414.76)	23-950-01-0060-1845
23-1851-01-0060-950	Golf Boys - High School	(1,705.12)	23-950-01-0060-1851
23-1856-01-0060-950	Soccer Boys - High School	(2,509.69)	23-950-01-0060-1856
23-1878-01-0060-950	Cross Country - High School	(313.83)	23-950-01-0060-1878
23-1890-01-0060-950	Track - High School	(591.56)	23-950-01-0060-1890
23-1950-01-0060-950	Academic Decathlon	5,005.63	23-950-01-0060-1950
23-1955-01-0060-950	Yearbook High School	3,310.52	23-950-01-0060-1955
23-1957-01-0060-950	National Junior Honor Society	0.00	23-950-01-0060-1957
23-1959-01-0060-950	Robotics- Elementary	(1,158.54)	23-950-01-0060-1959
23-1972-01-0060-950	Drama - Secondary (FACT)	3,742.41	23-950-01-0060-1972
23-1980-01-0060-950	Tech	(8,484.67)	23-950-01-0060-1980
23-2050-01-0060-950	Student Council - Elem	(4,630.16)	23-950-01-0060-2050
23-1815-02-0060-950	Basketball Girls - Middle Sch	(5.58)	23-950-02-0060-1815
23-1817-02-0060-950	Cheer - Middle School	2.29	23-950-02-0060-1817
23-1826-02-0060-950	Soccer Girls - Middle School	(1,696.86)	23-950-02-0060-1826
23-1832-02-0060-950	Volleyball Girls - Middle Sch	(1,814.60)	23-950-02-0060-1832
23-1845-02-0060-950	Basketball Boys - Middle Sch	453.00	23-950-02-0060-1845
23-1856-02-0060-950	Soccer Boys - Middle Sch	(1,382.25)	23-950-02-0060-1856
23-1878-02-0060-950	Cross Country - Middle School	289.10	23-950-02-0060-1878

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Pupil Activity Fund 23				
Account Class				
Account	Description	Y.T.D. Activity	State Account Number	
23-1890-02-0060-950	Track - Middle School	(1,302.93)	23-950-02-0060-1890	
23-1950-02-0060-950	Academic Pentathlon	(984.10)	23-950-02-0060-1950	
23-1955-02-0060-950	Yearbook Middle School	(3,863.43)	23-950-02-0060-1955	
23-1980-02-0060-950	K-12 Security	(8,236.61)	23-950-02-0060-1980	
23-2050-02-0060-950	Student Council - Middle Sch	(6,321.98)	23-950-02-0060-2050	
23-1955-03-0060-950	Yearbook Access	(1,961.69)	23-950-03-0060-1955	
23-2050-03-0060-950	Student Council - HS	(5,639.39)	23-950-03-0060-2050	
23-2000-08-0060-950	Bank Fees - Student Activities	1,750.39	23-950-08-0060-2000	
23-2000-09-0060-950	Due to/from General Fund	(781.95)	23-950-09-0060-2000	
23-2000-10-0060-950	Bad Debt	2,466.35	23-950-10-0060-2000	
23-2000-13-0060-950	2013 Class of	0.00	23-950-13-0060-2000-950	
23-2000-14-0060-950	2014 Class of	0.00	23-950-14-0060-2000	
23-2000-15-0060-950	2015 Class of	0.00	23-950-15-0060-2000	
23-2000-16-0060-950	2016 Class of	0.00	23-950-16-0060-2000	
23-2000-17-0060-950	2017 Class of	0.00	23-950-17-0060-2000	
<b>CURRENT ASSETS</b>				
23-8101-00-0060-950	Student Activity Bank Account	129,867.99	23-950-00-0060-8101	
<b>8100</b>	<b>CURRENT ASSETS</b>	<u>129,867.99</u>	* Account Class	
<b>CURRENT LIABILITIES</b>				
23-7421-00-0060-950	Pupil Accounts Payable	0.00	23-950-00-0060-7421	
<b>7400</b>	<b>CURRENT LIABILITIES</b>	<u>0.00</u>	* Account Class	
<b>Reserved Co Dept of Ed use only.</b>				
23-6770-00-0060-950	Pupil Fund Balance	0.00	23-950-00-0060-6770	
23-6771-00-0060-950	Pupil Beginning Fund Balance	0.00	23-950-00-0060-6771	
<b>6100</b>	<b>Reserved Co Dept of Ed use only.</b>	<u>0.00</u>	* Account Class	
<b>23</b>	<b>Pupil Activity Fund</b>	<u><u>0.00</u></u>	Fund	

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Building Fund 41				
Account Class	8100	CURRENT ASSETS		
Account	Description		Y.T.D. Activity	State Account Number
<b>CURRENT ASSETS</b>				
41-8111-00-0000-950		FAFC Investments	2,388,852.50	41-950-00-0000-8111
41-8132-00-0000-950		Owed from Frontier Academy	0.00	41-950-00-0000-8132
41-8101-01-0060-950		Facilities Cash	0.00	41-950-01-0060-8101
41-8111-50-0000-950		Bond Proceeds - Restricted Cash	0.00	41-950-50-0000-8111
	<b>8100</b>	<b>CURRENT ASSETS</b>	<u>2,388,852.50</u>	* Account Class
<b>CURRENT LIABILITIES</b>				
41-7403-00-0000-950		Owed to Frontier Academy	0.00	41-950-00-0000-7403
41-7442-00-0000-950		Bonds Payable	0.00	41-950-00-0000-7442
41-7421-00-0060-950		Accounts Payable- Facilities	(834,639.00)	41-950-00-0060-7421
41-7421-45-0000-950		Accounts Payable-Retainage	(302,467.00)	41-950-45-0000-7421
	<b>7400</b>	<b>CURRENT LIABILITIES</b>	<u>(1,137,106.00)</u>	* Account Class
<b>Reserved Co Dept of Ed use only.</b>				
41-6770-00-0000-950		Fund Balance - Facilities	(4,229,415.76)	41-950-00-0000-6770
41-6771-00-0060-950		Net Change - Facilities	2,977,669.26	41-950-00-0060-6771
	<b>6100</b>	<b>Reserved Co Dept of Ed use only.</b>	<u>(1,251,746.50)</u>	* Account Class
	<b>41</b>	<b>Building Fund</b>	<u><u>0.00</u></u>	Fund

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**Expendable Trust Fund 71**

Account Class 8100 CURRENT ASSETS

Account Description Y.T.D. Activity State Account Number

**CURRENT ASSETS**

71-8104-01-0000-950	FAF 1st Bank Checking	10,303.60	71-950-01-0000-8104
71-8104-02-0000-950	Gala Account	2,013.33	71-950-02-0000-8104
<b>8100</b>	<b>CURRENT ASSETS</b>	<u>12,316.93</u>	* Account Class

**CURRENT LIABILITIES**

71-7482-00-0000-950	Due to School General Fund	1,000.00	71-950-00-0000-7482
71-7421-00-0060-950	Accounts Payable- Foundation	0.00	71-950-00-0060-7421
<b>7400</b>	<b>CURRENT LIABILITIES</b>	<u>1,000.00</u>	* Account Class

**Reserved Co Dept of Ed use only.**

71-6770-00-0000-950	Fund Balance - Foundation	(7,106.91)	71-950-00-0000-6770
71-6771-00-0060-950	Net Change - Foundation	(6,210.02)	71-950-00-0060-6771
<b>6100</b>	<b>Reserved Co Dept of Ed use only.</b>	<u>(13,316.93)</u>	* Account Class
<b>71</b>	<b>Expendable Trust Fund</b>	<u><u>0.00</u></u>	Fund

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**GENERAL FIXED ASSETS GROUP OF ACCOUNTS 80**

Account Class 8100 CURRENT ASSETS

Account Description Y.T.D. Activity State Account Number

**CURRENT ASSETS**

80-8181-00-0060-950	Deferred Bond Change	898,716.00	80-950-0060-8181
80-8101-01-0060-950	Fixed Assets- Cash	0.00	80-950-01-0060-8101
<b>8100</b>	<b>CURRENT ASSETS</b>	<u>898,716.00</u>	* Account Class

**CURRENT LIABILITIES**

80-7442-00-0000-950	Bonds Payable	(21,850,000.00)	80-950-00-0000-7442
80-7421-00-0060-950	Accounts Payable-Fixed Assets	0.00	80-950-00-0060-7421
80-7455-00-0000-950	Accrued Interest Payable	(37,615.00)	80-950-7455
<b>7400</b>	<b>CURRENT LIABILITIES</b>	<u>(21,887,615.00)</u>	* Account Class

**FIXED ASSETS**

80-8220-00-0000-950	Debt Issuance Costs	0.00	80-950-00-0000-8220
80-8211-01-0000-950	Land- Elementary	315,460.00	80-950-01-0000-8211
80-8231-01-0000-950	Building - Elementary	5,993,755.00	80-950-01-0000-8231
80-8241-01-0000-950	Machinery & Equipment	365,190.10	80-950-01-0000-8241
80-8242-01-0000-950	A/D Machinery and Equipment	(313,098.15)	80-950-01-0000-8242
80-8332-01-0000-950	A/D Building - Elementary	(2,523,011.00)	80-950-01-0000-8332
80-8211-02-0000-950	Land- Secondary	1,082,874.00	80-950-02-0000-8211
80-8231-02-0000-950	Building - Secondary	6,600,442.00	80-950-02-0000-8231
80-8231-03-0000-950	Gym Class Space - Secondary	3,103,430.00	80-950-02-0000-8231
80-8241-02-0000-950	Leasehold Improvements	1,474,460.40	80-950-02-0000-8241
80-8242-02-0000-950	A/D Leasehold Improvements	(230,339.00)	80-950-02-0000-8242
80-8332-02-0000-950	A/D Building - Secondary	(2,623,256.00)	80-950-02-0000-8332
80-8241-03-0000-950	Furniture & Fixtures	193,963.59	80-950-03-0000-8241
80-8242-03-0000-950	A/D Furniture and Fixtures	(193,963.59)	80-950-03-0000-8242
80-8332-03-0000-950	A/D Gym- Elementary	(22,729.00)	80-950-03-0000-8332
80-8241-04-0000-950	Software	21,173.26	80-950-04-0000-8241
80-8242-04-0000-950	A/D Software	(21,176.26)	80-950-04-0000-8242
80-8332-04-0000-950	A/D Garden Theater	(2,975.00)	80-950-04-0000-8332
80-8332-05-0000-950	A/D Secondary Gym/Class space	(16,578.00)	80-950-05-0000-8332
80-8230-45-0000-950	Garden Theater - Elementary	69,580.00	80-950-45-0000-8230
80-8231-45-0000-950	Gym - Elementary	1,519,786.00	80-950-45-0000-8231
<b>8200</b>	<b>FIXED ASSETS</b>	<u>14,792,988.35</u>	* Account Class

**LONG-TERM LIABILITIES**

80-7451-00-0000-950	Notes- Payable short term	0.00	80-950-7541
<b>7500</b>	<b>LONG-TERM LIABILITIES</b>	<u>0.00</u>	* Account Class

Reserved Co Dept of Ed use only.



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**GENERAL FIXED ASSETS GROUP OF ACCOUNTS 80**

Account Class 6100 Reserved Co Dept of Ed use only.

Account	Description	Y.T.D. Activity	State Account Number
80-6711-00-0000-950	Net Assets - Fixed Assets	0.00	80-950-00-0000-6711
80-6770-00-0060-950	Fund Balance- Fixed Assets	9,069,036.65	80-950-00-0060-6770
80-6771-00-0060-950	Net Change - GFAAG	(2,873,126.00)	80-950-00-0060-6771
<b>6100</b>	<b>Reserved Co Dept of Ed use only.</b>	<u>6,195,910.65</u>	* Account Class
<b>80</b>	<b>GENERAL FIXED ASSETS GROUP OF ACCOUNTS</b>	<u>0.00</u>	Fund
	<b>Report Total:</b>	<u><u>0.00</u></u>	