

Client: **STH2618 - St. Hope Leadership Academy Charter School**  
 Engagement: **2021 - St. Hope Leadership Academy Charter School**  
 Period Ending: **6/30/2021**  
 Trial Balance: **3000.01 - Trial Balance**  
 Workpaper: **3600.01 - Working TB**

Account	Description	1st PP-Adj 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	% VAR
<b>Group : [4110] Cash &amp; Equivalents</b>							
<b>Subgroup : None</b>							
10010	CHECKING_BA-7941	1,382,461.00	2,212,150.00		0.00	2,212,150.00	(37.51%)
10011	CHECKING_BA_6687 Scholarships	101,000.00	82,500.00		0.00	82,500.00	22.42%
10015	ESCROW_BA-5056	75,375.00	75,383.00		0.00	75,383.00	(0.01%)
10050	Anybill Transfer Account	74,259.00	0.00		0.00	0.00	0.00%
<b>Subtotal : None</b>		<b>1,633,095.00</b>	<b>2,370,033.00</b>		<b>0.00</b>	<b>2,370,033.00</b>	(31.09%)
<b>Total [4110] Cash &amp; Equivalents</b>		<b>1,633,095.00</b>	<b>2,370,033.00</b>		<b>0.00</b>	<b>2,370,033.00</b>	(31.09%)
<b>Group : [4200] Investments</b>							
<b>Subgroup : None</b>							
18800	Scholarship Investment a/c -2488	2,158,330.00	2,193,381.00		0.00	2,193,381.00	(1.60%)
<b>Subtotal : None</b>		<b>2,158,330.00</b>	<b>2,193,381.00</b>		<b>0.00</b>	<b>2,193,381.00</b>	(1.60%)
<b>Total [4200] Investments</b>		<b>2,158,330.00</b>	<b>2,193,381.00</b>		<b>0.00</b>	<b>2,193,381.00</b>	(1.60%)
<b>Group : [4210] Receivables</b>							
<b>Subgroup : None</b>							
11001	Accounts Receivable	250,623.00	448,468.00		0.00	448,468.00	(44.12%)
<b>Subtotal : None</b>		<b>250,623.00</b>	<b>448,468.00</b>		<b>0.00</b>	<b>448,468.00</b>	(44.12%)
<b>Total [4210] Receivables</b>		<b>250,623.00</b>	<b>448,468.00</b>		<b>0.00</b>	<b>448,468.00</b>	(44.12%)
<b>Group : [4410] Prepaid Expenses</b>							
<b>Subgroup : None</b>							
11015	Prepaid Expenses:Prepaid Insurance	0.00	69,900.00		0.00	69,900.00	(100.00%)
11020	Prepaid Expenses:Prepaid Expenses	40,795.00	13,597.00		0.00	13,597.00	200.03%
<b>Subtotal : None</b>		<b>40,795.00</b>	<b>83,497.00</b>		<b>0.00</b>	<b>83,497.00</b>	(51.14%)
<b>Total [4410] Prepaid Expenses</b>		<b>40,795.00</b>	<b>83,497.00</b>		<b>0.00</b>	<b>83,497.00</b>	(51.14%)
<b>Group : [4610] Property &amp; Equipment</b>							
<b>Subgroup : [4614] Computers &amp; Equipment</b>							
14000	Server and Computers	1,023,417.00	1,134,953.00		0.00	1,134,953.00	(9.83%)
<b>Subtotal [4614] Computers &amp; Equipment</b>		<b>1,023,417.00</b>	<b>1,134,953.00</b>		<b>0.00</b>	<b>1,134,953.00</b>	(9.83%)
<b>Subgroup : [4615] Furniture &amp; Fixtures</b>							
15000	Furniture and Equipment	290,431.00	510,258.00		0.00	510,258.00	(43.08%)
<b>Subtotal [4615] Furniture &amp; Fixtures</b>		<b>290,431.00</b>	<b>510,258.00</b>		<b>0.00</b>	<b>510,258.00</b>	(43.08%)
<b>Subgroup : [4616] Software</b>							
16000	Software	54,545.00	54,545.00		0.00	54,545.00	0.00%
<b>Subtotal [4616] Software</b>		<b>54,545.00</b>	<b>54,545.00</b>		<b>0.00</b>	<b>54,545.00</b>	0.00%
<b>Subgroup : [4617] Leasehold Improvements</b>							
17000	Leaseholds Improvements	805,511.00	805,511.00		0.00	805,511.00	0.00%
<b>Subtotal [4617] Leasehold Improvements</b>		<b>805,511.00</b>	<b>805,511.00</b>		<b>0.00</b>	<b>805,511.00</b>	0.00%
<b>Subgroup : [4620] Accumulated Depreciation</b>							
14000a	Server and Computers:A/D Servers and Computers	(850,597.00)	(929,140.00)		0.00	(929,140.00)	(8.45%)
15000a	Furniture and Equipment:A/D Furniture and Equipment	(272,955.00)	(282,113.00)		0.00	(282,113.00)	(3.25%)
16000a	Software:A/D Software	(54,545.00)	(54,545.00)		0.00	(54,545.00)	0.00%

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17000a	Leaseholds Improvements:A/D Leasehold Improvements	(805,511.00)	(805,511.00)		0.00	(805,511.00)	0.00%
<b>Subtotal [4620] Accumulated Depreciation</b>		<b>(1,983,608.00)</b>	<b>(2,071,309.00)</b>		<b>0.00</b>	<b>(2,071,309.00)</b>	(4.23%)
<b>Total [4610] Property &amp; Equipment</b>		<b>190,296.00</b>	<b>433,958.00</b>		<b>0.00</b>	<b>433,958.00</b>	(56.15%)
<b>Group : [5110] Accounts payable and accrued expenses</b>							
<b>Subgroup : None</b>							
20000	Accounts Payable	(13,339.00)	(374,123.00)		0.00	(374,123.00)	(96.43%)
21000	Scholarships Payable	(38,500.00)	(46,250.00)		0.00	(46,250.00)	(16.76%)
25000	Accrued Expenses	(20,930.00)	(25,679.00)		0.00	(25,679.00)	(18.49%)
28000	Scholarships Long-Term Payable	(62,500.00)	(65,000.00)		0.00	(65,000.00)	(3.85%)
<b>Subtotal : None</b>		<b>(135,269.00)</b>	<b>(511,052.00)</b>		<b>0.00</b>	<b>(511,052.00)</b>	(73.53%)
<b>Total [5110] Accounts payable and accrued expenses</b>		<b>(135,269.00)</b>	<b>(511,052.00)</b>		<b>0.00</b>	<b>(511,052.00)</b>	(73.53%)
<b>Group : [5210] Unearned Revenue</b>							
<b>Subgroup : None</b>							
26000	Unearned Grant Revenue	(3,634.00)	0.00		0.00	0.00	0.00%
27000	Advance Reimbursements	(446.00)	0.00		0.00	0.00	0.00%
<b>Subtotal : None</b>		<b>(4,080.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	0.00%
<b>Total [5210] Unearned Revenue</b>		<b>(4,080.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	0.00%
<b>Group : [5310] Accrued payroll and payroll taxes</b>							
<b>Subgroup : None</b>							
24005	Payroll Liabilities:Accrued Payroll	(232,558.00)	(209,676.00)		0.00	(209,676.00)	10.91%
24010	Payroll Liabilities:Accrued Payroll Taxes	(17,791.00)	(16,040.00)		0.00	(16,040.00)	10.92%
<b>Subtotal : None</b>		<b>(250,349.00)</b>	<b>(225,716.00)</b>		<b>0.00</b>	<b>(225,716.00)</b>	10.91%
<b>Total [5310] Accrued payroll and payroll taxes</b>		<b>(250,349.00)</b>	<b>(225,716.00)</b>		<b>0.00</b>	<b>(225,716.00)</b>	10.91%
<b>Group : [5320] Net Assets</b>							
<b>Subgroup : None</b>							
32000	Unrestricted Net Assets	(3,441,675.00)	(3,883,441.00)		0.00	(3,883,441.00)	(11.38%)
<b>Subtotal : None</b>		<b>(3,441,675.00)</b>	<b>(3,883,441.00)</b>		<b>0.00</b>	<b>(3,883,441.00)</b>	(11.38%)
<b>Total [5320] Net Assets</b>		<b>(3,441,675.00)</b>	<b>(3,883,441.00)</b>		<b>0.00</b>	<b>(3,883,441.00)</b>	(11.38%)
<b>Group : [6110] State and Local Government Per Pupil Operating Revenue</b>							
<b>Subgroup : None</b>							
4101	All Revenues:State Grants:PPA	(4,683,500.00)	(4,836,900.00)		0.00	(4,836,900.00)	(3.17%)
4102	All Revenues:State Grants:PPA Special Education	(1,144,670.00)	(1,412,049.00)		0.00	(1,412,049.00)	(18.94%)
4109	All Revenues:State Grants:State Budget - Non-Per Pupil Addtl Funding	(57,071.00)	3.00		0.00	3.00	(1,902,466.67%)
<b>Subtotal : None</b>		<b>(5,885,241.00)</b>	<b>(6,248,946.00)</b>		<b>0.00</b>	<b>(6,248,946.00)</b>	(5.82%)
<b>Total [6110] State and Local Government Per Pupil Operating Revenue</b>		<b>(5,885,241.00)</b>	<b>(6,248,946.00)</b>		<b>0.00</b>	<b>(6,248,946.00)</b>	(5.82%)
<b>Group : [6210] Federal Grants</b>							
<b>Subgroup : None</b>							
4201	All Revenues:Federal Grants:Title I	(178,839.00)	(169,896.00)		0.00	(169,896.00)	5.26%
4203	All Revenues:Federal Grants:Title IIA	(18,558.00)	(18,355.00)		0.00	(18,355.00)	1.11%
4204	All Revenues:Federal Grants:IDEA Special Education	(65,395.00)	(72,093.00)		0.00	(72,093.00)	(9.29%)
4205	All Revenues:Federal Grants:E-RATE	(10,789.00)	(10,789.00)		0.00	(10,789.00)	0.00%
4206	All Revenues:Federal Grants:Title IV A	(14,002.00)	(13,723.00)		0.00	(13,723.00)	2.03%
4212	All Revenues:Federal Grants:ESSER	0.00	(268,401.00)		0.00	(268,401.00)	(100.00%)

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4213	All Revenues:Federal Grants:CSP COVID	0.00	(44,499.00)		0.00	(44,499.00)	(100.00%)
<b>Subtotal : None</b>		<b>(287,583.00)</b>	<b>(597,756.00)</b>		<b>0.00</b>	<b>(597,756.00)</b>	(51.89%)
<b>Total [6210] Federal Grants</b>		<b>(287,583.00)</b>	<b>(597,756.00)</b>		<b>0.00</b>	<b>(597,756.00)</b>	(51.89%)
<b>Group : [6215] State Grants</b>							
<b>Subgroup : None</b>							
4103	All Revenues:State Grants:NYSTL	0.00	(19,587.00)		0.00	(19,587.00)	(100.00%)
4105	All Revenues:State Grants:NYSLIBL	(23,272.00)	0.00		0.00	0.00	0.00%
<b>Subtotal : None</b>		<b>(23,272.00)</b>	<b>(19,587.00)</b>		<b>0.00</b>	<b>(19,587.00)</b>	18.81%
<b>Total [6215] State Grants</b>		<b>(23,272.00)</b>	<b>(19,587.00)</b>		<b>0.00</b>	<b>(19,587.00)</b>	18.81%
<b>Group : [6600] Other Income</b>							
<b>Subgroup : None</b>							
4501	All Revenues:Misc. Income:Interest Income	(20.00)	(8.00)		0.00	(8.00)	150.00%
4502	All Revenues:Misc. Income:Misc. Income	(11,500.00)	0.00		0.00	0.00	0.00%
4503	All Revenues:Misc. Income:Investment Income - Interest & Dividends	(36,020.00)	(26,655.00)		(638.00)	(27,293.00)	31.98%
				AJE - 1	(638.00)		
4504	All Revenues:Misc. Income:Realized Gain/Loss - Investing Activities	220,106.00	28,148.00		(35,770.00)	(7,622.00)	(2,987.77%)
				AJE - 1	(35,770.00)		
4505	All Revenues:Misc. Income:Unrealized Gain/Loss - Investing Activities	(17,600.00)	(36,543.00)		36,408.00	(135.00)	12,937.04%
				AJE - 1	36,408.00		
<b>Subtotal : None</b>		<b>154,966.00</b>	<b>(35,058.00)</b>		<b>0.00</b>	<b>(35,058.00)</b>	(542.03%)
<b>Total [6600] Other Income</b>		<b>154,966.00</b>	<b>(35,058.00)</b>		<b>0.00</b>	<b>(35,058.00)</b>	(542.03%)
<b>Group : [7110] Salaries and Wages</b>							
<b>Subgroup : None</b>							
5101	Salaries Expense:Administrative Staff:Principal	196,400.00	208,780.00		0.00	208,780.00	(5.93%)
5102	Salaries Expense:Administrative Staff:Director of Operations	108,303.00	111,552.00		0.00	111,552.00	(2.91%)
5103	Salaries Expense:Administrative Staff:Business Manager	105,954.00	108,721.00		0.00	108,721.00	(2.55%)
5107	Salaries Expense:Administrative Staff:Office Manager	88,985.00	91,655.00		0.00	91,655.00	(2.91%)
5109	Salaries Expense:Administrative Staff:Assistant Principal	132,300.00	138,915.00		0.00	138,915.00	(4.76%)
5111	Salaries Expense:Administrative Staff:Technology Associate	74,305.00	73,264.00		0.00	73,264.00	1.42%
5112	Salaries Expense:Administrative Staff:Executive Director	156,712.00	34,808.00		0.00	34,808.00	350.22%
5113	Salaries Expense:Administrative Staff:Director, Student Affairs	0.00	115,000.00		0.00	115,000.00	(100.00%)
5202	Salaries Expense:Instructional Staff:ELA	575,655.00	500,730.00		0.00	500,730.00	14.96%
5203	Salaries Expense:Instructional Staff:Math	769,409.00	697,333.00		0.00	697,333.00	10.34%
5204	Salaries Expense:Instructional Staff:Science	239,270.00	192,466.00		0.00	192,466.00	24.32%
5205	Salaries Expense:Instructional Staff:Social Studies	227,041.00	242,599.00		0.00	242,599.00	(6.41%)
5206	Salaries Expense:Instructional Staff:Specials	210,417.00	230,332.00		0.00	230,332.00	(8.65%)
5207	Salaries Expense:Instructional Staff:Coaches	196,744.00	205,741.00		0.00	205,741.00	(4.37%)
5209	Salaries Expense:Instructional Staff:HS Placement	95,995.00	100,585.00		0.00	100,585.00	(4.56%)
5301	Salaries Expense:Special Education:Learning Specialists	94,941.00	99,688.00		0.00	99,688.00	(4.76%)
5302	Salaries Expense:Special Education:Counselor	188,593.00	149,505.00		0.00	149,505.00	26.14%
5303	Salaries Expense:Special Education:Social Worker	130,145.00	106,200.00		0.00	106,200.00	22.55%
5304	Salaries Expense:Special Education:SETSS Teacher	74,263.00	77,976.00		0.00	77,976.00	(4.76%)
5305	Salaries Expense:Special Education:ELL Teacher	100,003.00	102,694.00		0.00	102,694.00	(2.62%)
5500	Salaries Expense:Stipends Special Projects	44,500.00	59,785.00		0.00	59,785.00	(25.57%)
5505	Salaries Expense:Stipends Special Projects:Stipends - Coverage Hours	48,746.00	24,500.00		0.00	24,500.00	98.96%
<b>Subtotal : None</b>		<b>3,858,681.00</b>	<b>3,672,829.00</b>		<b>0.00</b>	<b>3,672,829.00</b>	5.06%
<b>Total [7110] Salaries and Wages</b>		<b>3,858,681.00</b>	<b>3,672,829.00</b>		<b>0.00</b>	<b>3,672,829.00</b>	5.06%

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<b>Group : [7120]</b>	<b>Fringe Benefits and Payroll Taxes</b>						
<b>Subgroup : None</b>							
6002	Employee Benefits:NY SUI	7,166.00	13,789.00		0.00	13,789.00	(48.03%)
6003	Employee Benefits:Disability Insurance State	716.00	(2,799.00)		0.00	(2,799.00)	(125.58%)
6005	Employee Benefits:Social Security ER	225,203.00	219,342.00		0.00	219,342.00	2.67%
6007	Employee Benefits:Medicare ER	54,261.00	52,082.00		0.00	52,082.00	4.18%
6017	Employee Benefits:TransitChekFlex Spending Fee	5,726.00	4,923.00		0.00	4,923.00	16.31%
6019a	Employee Benefits:Personnel Insurance:Health Insurance	396,165.00	382,661.00		0.00	382,661.00	3.53%
6019b	Employee Benefits:Personnel Insurance:Dental Insurance	23,337.00	19,253.00		0.00	19,253.00	21.21%
6019c	Employee Benefits:Personnel Insurance:Vision Insurance	3,946.00	3,582.00		0.00	3,582.00	10.16%
6019d	Employee Benefits:Personnel Insurance:Life Insurance	18,012.00	17,638.00		0.00	17,638.00	2.12%
6019e	Employee Benefits:Personnel Insurance:Workers Compensation Insurance	19,999.00	18,329.00		0.00	18,329.00	9.11%
<b>Subtotal : None</b>		<b>754,531.00</b>	<b>728,800.00</b>		<b>0.00</b>	<b>728,800.00</b>	3.53%
<b>Total [7120] Fringe Benefits and Payroll Taxes</b>		<b>754,531.00</b>	<b>728,800.00</b>		<b>0.00</b>	<b>728,800.00</b>	3.53%
<b>Group : [7125]</b>	<b>Retirement</b>						
<b>Subgroup : None</b>							
6012	Employee Benefits:401K Employer Match	146,596.00	158,377.00		0.00	158,377.00	(7.44%)
6013	Employee Benefits:401K Set Up Fee	5,457.00	22,117.00		0.00	22,117.00	(75.33%)
<b>Subtotal : None</b>		<b>152,053.00</b>	<b>180,494.00</b>		<b>0.00</b>	<b>180,494.00</b>	(15.76%)
<b>Total [7125] Retirement</b>		<b>152,053.00</b>	<b>180,494.00</b>		<b>0.00</b>	<b>180,494.00</b>	(15.76%)
<b>Group : [7130]</b>	<b>Other Purchased / Professional / Consulting Fees</b>						
<b>Subgroup : None</b>							
7108	Professional Services:Legal Fees	4,895.00	1,563.00		0.00	1,563.00	213.18%
7113	Professional Services:Misc. Professional Services	29,100.00	213,314.00		0.00	213,314.00	(86.36%)
7115	Professional Services:Academic Consultants	4,134.00	0.00		0.00	0.00	0.00%
<b>Subtotal : None</b>		<b>38,129.00</b>	<b>214,877.00</b>		<b>0.00</b>	<b>214,877.00</b>	(82.26%)
<b>Total [7130] Other Purchased / Professional / Consulting Fees</b>		<b>38,129.00</b>	<b>214,877.00</b>		<b>0.00</b>	<b>214,877.00</b>	(82.26%)
<b>Group : [7140]</b>	<b>Accounting / Audit Services</b>						
<b>Subgroup : None</b>							
7101	Professional Services:Audit Fees	21,496.00	21,900.00		0.00	21,900.00	(1.84%)
7102	Professional Services:Business Management Services	105,500.00	106,934.00		0.00	106,934.00	(1.34%)
<b>Subtotal : None</b>		<b>126,996.00</b>	<b>128,834.00</b>		<b>0.00</b>	<b>128,834.00</b>	(1.43%)
<b>Total [7140] Accounting / Audit Services</b>		<b>126,996.00</b>	<b>128,834.00</b>		<b>0.00</b>	<b>128,834.00</b>	(1.43%)
<b>Group : [7270]</b>	<b>Marketing / Recruitment</b>						
<b>Subgroup : None</b>							
7401	Marketing & Recruitment:Student Recruitment	60,322.00	148,808.00		0.00	148,808.00	(59.46%)
7402	Marketing & Recruitment:Staff Recruitment	15,000.00	15,999.00		0.00	15,999.00	(6.24%)
7404	Marketing & Recruitment:Marketing and Promotion	3,395.00	0.00		0.00	0.00	0.00%
8107	Facilities:Signage	0.00	500.00		0.00	500.00	(100.00%)
<b>Subtotal : None</b>		<b>78,717.00</b>	<b>165,307.00</b>		<b>0.00</b>	<b>165,307.00</b>	(52.38%)
<b>Total [7270] Marketing / Recruitment</b>		<b>78,717.00</b>	<b>165,307.00</b>		<b>0.00</b>	<b>165,307.00</b>	(52.38%)
<b>Group : [7170]</b>	<b>Insurance</b>						
<b>Subgroup : None</b>							

Client: **STH2618 - St. Hope Leadership Academy Charter School**  
 Engagement: **2021 - St. Hope Leadership Academy Charter School**  
 Period Ending: **6/30/2021**  
 Trial Balance: **3000.01 - Trial Balance**  
 Workpaper: **3600.01 - Working TB**

Account	Description	1st PP-Adj 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	% VAR
7201	Other Types of Expenses:Insurance - Liability, D and O	39,214.00	45,516.00		0.00	45,516.00	(13.85%)
<b>Subtotal : None</b>		<b>39,214.00</b>	<b>45,516.00</b>		<b>0.00</b>	<b>45,516.00</b>	(13.85%)
<b>Total [7170] Insurance</b>		<b>39,214.00</b>	<b>45,516.00</b>		<b>0.00</b>	<b>45,516.00</b>	(13.85%)
<b>Group : [7230] Repairs and Maintenance</b>							
<b>Subgroup : None</b>							
8104	Facilities:Repairs and Maintenance	5,321.00	13,323.00		0.00	13,323.00	(60.06%)
<b>Subtotal : None</b>		<b>5,321.00</b>	<b>13,323.00</b>		<b>0.00</b>	<b>13,323.00</b>	(60.06%)
<b>Total [7230] Repairs and Maintenance</b>		<b>5,321.00</b>	<b>13,323.00</b>		<b>0.00</b>	<b>13,323.00</b>	(60.06%)
<b>Group : [7150] Supplies / Materials</b>							
<b>Subgroup : None</b>							
6101	Direct Educational Expenses:Classroom Supplies	61,352.00	21,949.00		0.00	21,949.00	179.52%
6104	Direct Educational Expenses:NYSTL Expense	0.00	19,587.00		0.00	19,587.00	(100.00%)
6106	Direct Educational Expenses:NYSLIB Expense	23,272.00	0.00		0.00	0.00	0.00%
6107	Direct Educational Expenses:Library Books	0.00	6,874.00		0.00	6,874.00	(100.00%)
6113	Direct Educational Expenses:EnrichmentAfterschool Supplies	1,240.00	0.00		0.00	0.00	0.00%
6115	Direct Educational Expenses:Curriculum	1,244.00	1,098.00		0.00	1,098.00	13.30%
6116	Direct Educational Expenses:Student Uniforms	5,807.00	50,923.00		0.00	50,923.00	(88.60%)
<b>Subtotal : None</b>		<b>92,915.00</b>	<b>100,431.00</b>		<b>0.00</b>	<b>100,431.00</b>	(7.48%)
<b>Total [7150] Supplies / Materials</b>		<b>92,915.00</b>	<b>100,431.00</b>		<b>0.00</b>	<b>100,431.00</b>	(7.48%)
<b>Group : [7155] Student Services</b>							
<b>Subgroup : None</b>							
6108	Direct Educational Expenses:Student Assessment	5,772.00	4,145.00		0.00	4,145.00	39.25%
6109	Direct Educational Expenses:Field Trips	8,514.00	0.00		0.00	0.00	0.00%
6112	Direct Educational Expenses:Student IncentivesEvents	20,263.00	24,801.00		0.00	24,801.00	(18.30%)
6119	Direct Educational Expenses:Scholarship Awards	48,500.00	50,000.00		0.00	50,000.00	(3.00%)
<b>Subtotal : None</b>		<b>83,049.00</b>	<b>78,946.00</b>		<b>0.00</b>	<b>78,946.00</b>	5.20%
<b>Total [7155] Student Services</b>		<b>83,049.00</b>	<b>78,946.00</b>		<b>0.00</b>	<b>78,946.00</b>	5.20%
<b>Group : [7240] Staff Professional Development</b>							
<b>Subgroup : None</b>							
7301	Professional Development:Instructional PD	36,783.00	14,263.00		0.00	14,263.00	157.89%
<b>Subtotal : None</b>		<b>36,783.00</b>	<b>14,263.00</b>		<b>0.00</b>	<b>14,263.00</b>	157.89%
<b>Total [7240] Staff Professional Development</b>		<b>36,783.00</b>	<b>14,263.00</b>		<b>0.00</b>	<b>14,263.00</b>	157.89%
<b>Group : [7350] Office Expense</b>							
<b>Subgroup : None</b>							
7001	Administrative Expenses:Office Supplies	7,245.00	25,757.00		0.00	25,757.00	(71.87%)
7003	Administrative Expenses:Postage, Mailing Service	2,806.00	3,082.00		0.00	3,082.00	(8.96%)
7004	Administrative Expenses:Printing and Copying	15,897.00	1,548.00		0.00	1,548.00	926.94%
7005	Administrative Expenses:Copy Machine Lease	28,897.00	29,118.00		0.00	29,118.00	(0.76%)
7006	Administrative Expenses:Staff FoodEventsGifts	22,826.00	93,603.00		0.00	93,603.00	(75.61%)
7007	Administrative Expenses:Travel	395.00	0.00		0.00	0.00	0.00%
7008	Administrative Expenses:Dues, Memberships and Fees	14,911.00	12,732.00		0.00	12,732.00	17.11%
7105	Professional Services:Payroll Expenses	6,550.00	7,028.00		0.00	7,028.00	(6.80%)
7304	Professional Development:Board PDSstrategic Planning	2,373.00	0.00		0.00	0.00	0.00%
8801	Miscellaneous Expenses:Bank Charges	0.00	224.00		0.00	224.00	(100.00%)

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Account	Description	1st PP-Adj 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	% VAR
<b>Subtotal : None</b>		<b>101,900.00</b>	<b>173,092.00</b>		<b>0.00</b>	<b>173,092.00</b>	(41.13%)
<b>Total [7350] Office Expense</b>		<b>101,900.00</b>	<b>173,092.00</b>		<b>0.00</b>	<b>173,092.00</b>	(41.13%)
<b>Group : [7160] Technology</b>							
<b>Subgroup : None</b>							
6114	Direct Educational Expenses:Student Software	46,707.00	212,577.00		0.00	212,577.00	(78.03%)
7002	Administrative Expenses:Phone & Internet	36,562.00	100,332.00		0.00	100,332.00	(63.56%)
7104	Professional Services:Technology Maintenance	50,964.00	58,644.00		0.00	58,644.00	(13.10%)
<b>Subtotal : None</b>		<b>134,233.00</b>	<b>371,553.00</b>		<b>0.00</b>	<b>371,553.00</b>	(63.87%)
<b>Total [7160] Technology</b>		<b>134,233.00</b>	<b>371,553.00</b>		<b>0.00</b>	<b>371,553.00</b>	(63.87%)
<b>Group : [7165] Equipment / Furnishings</b>							
<b>Subgroup : None</b>							
7010	Administrative Expenses:Non Capitalized Furniture and Equipment	2,777.00	16,253.00		0.00	16,253.00	(82.91%)
<b>Subtotal : None</b>		<b>2,777.00</b>	<b>16,253.00</b>		<b>0.00</b>	<b>16,253.00</b>	(82.91%)
<b>Total [7165] Equipment / Furnishings</b>		<b>2,777.00</b>	<b>16,253.00</b>		<b>0.00</b>	<b>16,253.00</b>	(82.91%)
<b>Group : [7360] Depreciation/Amortization</b>							
<b>Subgroup : [7360] Depreciation</b>							
8900	Miscellaneous Expenses:Depreciation	94,065.00	87,701.00		0.00	87,701.00	7.26%
<b>Subtotal [7360] Depreciation</b>		<b>94,065.00</b>	<b>87,701.00</b>		<b>0.00</b>	<b>87,701.00</b>	7.26%
<b>Total [7360] Depreciation/Amortization</b>		<b>94,065.00</b>	<b>87,701.00</b>		<b>0.00</b>	<b>87,701.00</b>	7.26%
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net (Income) Loss</b>		<b>(441,766.00)</b>	<b>(909,128.00)</b>		<b>0.00</b>	<b>(909,128.00)</b>	<b>(51.41%)</b>

For Discussion Purposes Only  
 Subject to Review and Revision