

Balance Sheet by Function & Object (Rollup)
 Effective 05/31/2017

No Account Code Filter Applied

District Filter: High Point Academy - TX
 County/District: 220819

| CODE | ASSETS | AMOUNT |
|---------------------|--|-----------------------|
| 00-1108 | Cash-Holding Account | \$18,600.75 |
| 00-1109 | Cash - Frost Payroll | \$337.88 |
| 00-1110 | Cash - Frost Operating | \$634,642.00 |
| 00-1241 | Due from State | \$536,521.88 |
| 00-1290 | Accounts Receivable | \$1,317.61 |
| 00-1411 | PrePaid Rent | \$34,218.00 |
| 00-1520 | Escrow - Assets Buildings | \$52,467.47 |
| 00-1549 | Furniture and Equipment < \$5,000 | \$226,726.69 |
| 00-1571 | Accumulated Depreciation - Bldg | (\$291.00) |
| 00-1573 | Accumulated Depreciation - Furniture & Equip | (\$32,953.00) |
| TOTAL ASSETS | | \$1,471,588.28 |

| CODE | LIABILITIES | AMOUNT |
|--------------------------|--------------------------------|-----------------------|
| 00-2110 | Accounts Payable | \$15,185.20 |
| 00-2111 | Audit Entry - Accounts Payable | (\$19,701.24) |
| 00-2122 | Loans Payable - Short-Term | \$0.00 |
| 00-2151 | Federal Income Tax | \$0.00 |
| 00-2152 | FICA/Medicare | \$0.00 |
| 00-2153 | Group Health & Life Ins | \$0.00 |
| 00-2155 | TRS | \$0.00 |
| 00-2157 | Unemployment Comp | (\$313.03) |
| 00-2159 | Other | \$0.00 |
| 00-2160 | Accrued Wages | (\$189,409.33) |
| 00-2181 | Due to State | (\$8,002.55) |
| 00-2210 | Due to Other Accrued Expenses | (\$30,000.00) |
| 00-2310 | Deferred Revenue | (\$21,125.00) |
| TOTAL LIABILITIES | | (\$253,365.95) |

| CODE | FUND EQUITY | AMOUNT |
|---------|---------------------------------------|------------------|
| 00-3600 | Unreserved, Undesignated Fund Balance | (\$712,707.16) |
| 00-4310 | Reserve for Encumbrances | \$0.00 |
| 00-xxxx | Revenue / Expenses | (\$5,600,704.55) |
| 11-xxxx | Revenue / Expenses | \$3,104,732.44 |
| 13-xxxx | Revenue / Expenses | \$124,063.88 |
| 23-xxxx | Revenue / Expenses | \$256,181.01 |
| 31-xxxx | Revenue / Expenses | \$29,117.31 |
| 33-xxxx | Revenue / Expenses | \$72,913.07 |
| 34-xxxx | Revenue / Expenses | \$6,989.75 |
| 36-xxxx | Revenue / Expenses | \$60,919.77 |
| 41-xxxx | Revenue / Expenses | \$300,036.91 |
| 51-xxxx | Revenue / Expenses | \$730,640.31 |
| 52-xxxx | Revenue / Expenses | \$19,141.57 |
| 53-xxxx | Revenue / Expenses | \$124,332.58 |

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| CODE | FUND EQUITY | AMOUNT |
|-------------|--|-------------------------|
| 61-xxxx | Revenue / Expenses | \$257,763.77 |
| 71-xxxx | Revenue / Expenses | \$8,357.01 |
| | TOTAL FUND EQUITY | (\$1,218,222.33) |
| | TOTAL LIABILITIES AND FUND EQUITY | (\$1,471,588.28) |