

Pullman Community Montessori

Statement of Cash Flows

January - July, 2021

| | JAN 2021 | FEB 2021 | MAR 2021 | APR 2021 | MAY 2021 | JUN 2021 | JUL 2021 | TOTAL |
|---|--------------------|------------------|--------------------|--------------------|---------------------|-------------------|-------------------|---------------------|
| OPERATING ACTIVITIES | | | | | | | | |
| Net Revenue | -14,340.81 | - | -18,269.65 | 27,511.44 | -17,031.04 | -2,302.51 | 419,012.98 | \$378,062.76 |
| | | 16,517.65 | | | | | | |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | | | | | | | | \$0.00 |
| 1100 Accounts Receivable (A/R) | 14,990.81 | -4,358.36 | 71,366.53 | -826.86 | 52.54 | -50,458.41 | - | \$ - |
| | | | | | | | 331,760.97 | 300,994.72 |
| 1150 Prepaids & Other Assets | 4,508.53 | 4,470.58 | 4,470.58 | -12,247.32 | 4,470.59 | -21,052.67 | 2,727.28 | \$ - |
| | | | | | | | | 12,652.43 |
| 2100 Accounts Payable | 9,917.10 | -8,584.08 | 1,969.28 | 1,144.92 | -4,441.43 | 9,190.97 | 34,045.81 | \$43,242.57 |
| 2101 Accrued Accounts & Payroll Payable | 184.18 | 82.54 | 827.61 | 839.80 | -9.94 | -1,004.19 | 20,629.40 | \$21,549.40 |
| 2151 Social Security/Medicare/FUTA Tax Payable | 0.00 | 2,830.28 | -2,830.28 | 0.00 | 0.00 | 0.00 | | \$0.00 |
| 2152 Workers' Compensation Tax Payable | -102.67 | 149.73 | 156.89 | -270.49 | 186.86 | 195.26 | -562.56 | \$ -246.98 |
| 2153 State Unemployment Tax Payable | -61.01 | 340.71 | 351.66 | -645.76 | 166.37 | 281.59 | -827.81 | \$ -394.25 |
| 2154 Paid Family Medical Leave Tax Payable | -43.41 | 45.86 | 47.33 | -86.93 | 52.01 | 53.17 | -156.30 | \$ -88.27 |
| 2160 Direct Deposit Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | \$0.00 |
| 2171 Use Tax Payable | | | 749.80 | 56.07 | 522.89 | 141.66 | 85.48 | \$1,555.90 |
| 2180 Refundable Advances | | | | | 200,000.00 | | - | \$0.00 |
| | | | | | | | 200,000.00 | |
| 2202 Loan Payable - short-term | 0.00 | | 0.00 | | | | 41,003.89 | \$41,003.89 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | 29,393.53 | -5,022.74 | 77,109.40 | -12,036.57 | 200,999.89 | -62,652.62 | - | \$ - |
| | | | | | | | 434,815.78 | 207,024.89 |
| Net cash provided by operating activities | \$15,052.72 | \$ - | \$58,839.75 | \$15,474.87 | \$183,968.85 | \$ - | \$ - | \$171,037.87 |
| | | 21,540.39 | | | | 64,955.13 | 15,802.80 | |
| INVESTING ACTIVITIES | | | | | | | | |
| 1501 Fixed Assets-Capitalized Equipment | | | | | | -35,656.51 | | \$ - |
| | | | | | | | | 35,656.51 |
| 1504 Fixed Assets-Furniture, Fixtures & Other | | | -10,362.60 | | | | -58,475.82 | \$ - |
| | | | | | | | | 68,838.42 |
| 1510 Facilities - In Progress | -2,500.00 | | | -3,774.05 | -962.50 | -52,277.75 | -41,003.89 | \$ - |
| | | | | | | | | 100,518.19 |
| Net cash provided by investing activities | \$ - | \$0.00 | \$ - | \$ - | \$ -962.50 | \$ - | \$ - | \$ - |
| | 2,500.00 | | 10,362.60 | 3,774.05 | | 87,934.26 | 99,479.71 | 205,013.12 |
| FINANCING ACTIVITIES | | | | | | | | |
| 2501 Construction Loan Payable | | | | | 50,000.00 | | | \$50,000.00 |
| 2998 Unrestricted Net Assets | | | | -40,000.00 | | | 40,000.00 | \$0.00 |
| 2999 Restricted Net Assets | | | | 40,000.00 | | | -40,000.00 | \$0.00 |
| Net cash provided by financing activities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 |
| NET CASH INCREASE FOR PERIOD | \$12,552.72 | \$ - | \$48,477.15 | \$11,700.82 | \$233,006.35 | \$ - | \$ - | \$16,024.75 |
| | | 21,540.39 | | | | 152,889.39 | 115,282.51 | |