

Pullman Community Montessori

Statement of Cash Flows

March - May, 2023

| | MAR 2023 | APR 2023 | MAY 2023 | TOTAL |
|---|---------------------|--------------------|----------------------|---------------------|
| OPERATING ACTIVITIES | | | | |
| Net Revenue | -14,350.66 | 45,063.34 | -129,574.37 | \$ -98,861.69 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | | | | \$0.00 |
| 1100 Accounts Receivable (A/R) | 46,736.41 | -9,984.83 | 3,283.29 | \$40,034.87 |
| 1150 Prepaids & Other Assets | 1,524.99 | 1,524.99 | 1,524.99 | \$4,574.97 |
| 1550 Accumulated Depreciation | | | 16,583.49 | \$16,583.49 |
| 2100 Accounts Payable | 82,395.05 | -42,084.29 | -13,659.50 | \$26,651.26 |
| 2101 Accrued Accounts & Payroll Payable | 7,180.83 | -7,337.05 | 4,229.09 | \$4,072.87 |
| 2155 Retirement Payable - DRS | -1,338.20 | -206.76 | 17.57 | \$ -1,527.39 |
| 2156 Health Insurance Payable - SEBB | -1,664.50 | -6,362.50 | -2,162.00 | \$ -10,189.00 |
| 2158 LTD Payable | -13.21 | 35.67 | 3.88 | \$26.34 |
| 2171 Use Tax Payable | -1,181.54 | -47.40 | | \$ -1,228.94 |
| 2180 Refundable Advances | | | 100,000.00 | \$100,000.00 |
| 2202 Loan Payable - short-term | | 27,152.57 | | \$27,152.57 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | 133,639.83 | -37,309.60 | 109,820.81 | \$206,151.04 |
| Net cash provided by operating activities | \$119,289.17 | \$7,753.74 | \$ -19,753.56 | \$107,289.35 |
| FINANCING ACTIVITIES | | | | |
| 2501 Construction Loan Payable | -1,374.97 | -1,374.97 | -1,374.97 | \$ -4,124.91 |
| 2510 Deferred Rent Liability | 5,507.37 | 5,507.37 | 4,466.25 | \$15,480.99 |
| 2998 Unrestricted Net Assets | 4,657.31 | | 709.50 | \$5,366.81 |
| 2999 Restricted Net Assets | -4,657.31 | | -709.50 | \$ -5,366.81 |
| Net cash provided by financing activities | \$4,132.40 | \$4,132.40 | \$3,091.28 | \$11,356.08 |
| NET CASH INCREASE FOR PERIOD | \$123,421.57 | \$11,886.14 | \$ -16,662.28 | \$118,645.43 |