

Oak Park & River Forest Day Nursery

Statement of Financial Position

As of March 31, 2025

	TOTAL	
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1001 Community Bank MM Acct -70001	33,938.57	35,329.16
1002 Community Bank Operating -0501	-22,129.21	100,021.68
1005 Pay Pal Account	1,976.47	5,851.29
1020 Investments		
1020.01 UBS Investments Totals	0.00	0.00
1020.02 UBS Endowment Manged CGA9470 Y3	70,478.04	212,178.08
Total 1020.01 UBS Investments Totals	70,478.04	212,178.08
Total 1020 Investments	70,478.04	212,178.08
Total Bank Accounts	\$84,263.87	\$353,380.21
Accounts Receivable		
1010 Accounts Receivable	0.00	0.00
1010.05 Accounts Receivable - ProCare	83,502.67	88,296.51
1010.06 Accounts Receivable - other	410.00	
1010.07 Grant receivable	0.00	0.00
Total 1010 Accounts Receivable	83,912.67	88,296.51
Total Accounts Receivable	\$83,912.67	\$88,296.51
Other Current Assets		
1011 Authorization Hold	0.00	
1013 Prepaid Insurance	36,723.92	29,293.00
1015 Due From Employees	0.00	0.00
1015.01 Employee Advances	0.00	3,050.00
1015.02 Accidental Insurance	0.00	3,929.07
Total 1015 Due From Employees	0.00	6,979.07
1299 Undeposited Funds	0.00	0.00
1450 Prepaid expenses	762.30	
Total Other Current Assets	\$37,486.22	\$36,272.07
Total Current Assets	\$205,662.76	\$477,948.79
Fixed Assets		
1030 Property & Equipment	0.00	0.00
1031 Leasehold Improvements	386,187.16	348,330.76
1032 Land	20,715.77	20,715.77
1033 Building	174,693.00	174,693.00
1034 Playground & Improvements	50,142.67	50,142.67
1035 Furniture & Equipment	130,950.43	127,438.11
1036 Accumulated Depreciation	-622,486.99	-579,125.16
Total 1030 Property & Equipment	140,202.04	142,195.15

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1640 Furniture, fixtures, & equip	0.00	0.00
1745 Accum deprec- furn,fix,equip	0.00	0.00
Total Fixed Assets	\$140,202.04	\$142,195.15
Other Assets		
1800 ROU Asset - Xerox	5,051.00	
1850 ROU Asset - Avatel	7,372.00	
Total Other Assets	\$12,423.00	\$0.00
TOTAL ASSETS	\$358,287.80	\$620,143.94
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable Day Nursery	0.00	0.00
2010 Accounts payable	23,784.11	42,786.56
Total 2000 Accounts Payable Day Nursery	23,784.11	42,786.56
Total Accounts Payable	\$23,784.11	\$42,786.56
Other Current Liabilities		
2100 Payroll Liabilities	0.00	0.00
2101 Payroll Taxes	0.00	-0.10
2102 Tax Deferred Annuity	0.00	-160.00
2104 Employee Insurance	203.54	
Total 2100 Payroll Liabilities	203.54	-160.10
2103 Unemployment Reserve	12,480.00	12,480.00
2110 Payroll Accruals		
2110.10 Accrued PTO	12,076.95	9,688.00
2110.11 Accrued Payroll	0.00	
Total 2110 Payroll Accruals	12,076.95	9,688.00
2200 Deferred Revenue	18,000.00	34,100.00
2300 Parent Fee Deposit	7,576.00	
Total Other Current Liabilities	\$50,336.49	\$56,107.90
Total Current Liabilities	\$74,120.60	\$98,894.46
Long-Term Liabilities		
2570 SBA Loan	150,000.00	150,000.00
2900 Lease Liability - Xerox	5,051.00	
2950 Lease Liability - Avatel	7,372.00	
Total Long-Term Liabilities	\$162,423.00	\$150,000.00
Total Liabilities	\$236,543.60	\$248,894.46

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Equity		
3001 Opening Bal Equity	0.00	0.00
3010 Unrestrict (retained earnings)	336,643.86	532,616.30
3099 Prior Year Adjustments	0.00	1,420.76
Net Revenue	-214,899.66	-162,787.58
Total Equity	\$121,744.20	\$371,249.48
TOTAL LIABILITIES AND EQUITY	\$358,287.80	\$620,143.94