



2020 Financial Statement - Balance Sheet

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1000 - Operating Cash

1001 - Operating Checking (59718)	18,363.33
1004 - Oper. Money Market (New-0774)	174,017.50
1006 - Reserve Fund Operating (90776)	16,000.48
1008 - Freedom First	100.00
1008.1 - Freedom First-Money Market	111,790.37
1009 - Freedom First-Savings	110.65

Total 1000 - Operating Cash 320,382.33

1010 - Capital Campaign Funds

1015 - Capital Campaign MM (99866)	12,213.61
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Total 1010 - Capital Campaign Funds 12,213.61

1050 - Petty Cash 0.00

Total Checking/Savings 332,595.94

Other Current Assets

1210 - Accounts Receiv-Misc 0.00

1400 - Prepaid Expenses 13,093.26

Total Other Current Assets 13,093.26

Total Current Assets 345,689.20

Fixed Assets

1500 - Fixed Assets

1502 - Buildings

1505 - James Meador Building	660,400.14
1506 - Porterfield Center	279,119.03
1507 - Sarah K. Hoge Tennis Pavilion	30,199.24
1508 - Starr's House	70,052.15
1509 - Water Treatment Building	2,858.48

Total 1502 - Buildings 1,042,629.04

1504 - MELSA/SHARKEY 138,034.83

1510 - Construction in Progress 514.81

1511 - Pavilion/Wall 155,779.60

1515 - Equipment and Furniture

1516 - Camp Improvements	220,080.95
1517 - Furniture and Equipment	101,929.18
1518 - Meador Building Furniture	12,163.48
1519 - Vehicles	25,975.00

Total 1515 - Equipment and Furniture 360,148.61

1520 - High Ropes & Climbing Tower CIP 81,945.35

1530 - Hubard Pool CIP 174,339.93

1535 - Caboose 174,270.99

1536 · E-Base Fixed Asset	81,867.28
1537 · Train Depot	67,169.84
1538 · Hoop Houses	11,494.64
1540 · Land and Improvements	
1545 · Ball Field,Tennis&B'ball Courts	33,822.00
1546 · Carilion Funded Team Challenge	25,000.00
1547 · GE Observatory	19,276.23
1548 · Land	345,849.22
1549 · Road Improvements/Bridges/Other	21,623.73
1550 · Water System	78,958.99
Total 1540 · Land and Improvements	524,530.17
Total 1500 · Fixed Assets	2,812,725.09
1600 · Accumulated Depreciation	
1610 · Accumulated Depreciation	-1,451,626.60
Total 1600 · Accumulated Depreciation	-1,451,626.60
Total Fixed Assets	1,361,098.49
Other Assets	
1700 · FRV Endowment Fund	151,552.51
Total Other Assets	151,552.51
TOTAL ASSETS	1,858,340.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	2,047.83
Total Accounts Payable	2,047.83
Other Current Liabilities	
2100 · Payroll Liabilities	4,461.27
2101 · Accounts Payable-Manual	876.20
2200 · Loan Payable/Line of Credit	0.00
Total Other Current Liabilities	5,337.47
Total Current Liabilities	7,385.30
Long Term Liabilities	
2109 · Other Payable-Related Party	23,301.41
2300 · Loan-Treasury Dept.	150,000.00
Total Long Term Liabilities	173,301.41
Total Liabilities	180,686.71
Equity	
3000 · Endowment Fund	135,000.00
3010 · Net Assets-Other(Fund Bal.)	1,478,397.70
Net Income	64,255.79
Total Equity	1,677,653.49
TOTAL LIABILITIES & EQUITY	1,858,340.20



2020 Financial Statement - Profit & Loss Detail

	<u>Jan - Dec 20</u>
Ordinary Income/Expense	
Income	
4080 · General Unrestricted Income	
4081 · Development Efforts	
4082 · Contributions	217,758.30
Total 4081 · Development Efforts	<u>217,758.30</u>
4090 · Facilities Income	
4091 · Facilities Income(All)	17,306.61
Total 4090 · Facilities Income	<u>17,306.61</u>
4096 · Fundraising Event	32,631.45
4099 · Legacies & Bequests	50,000.00
Total 4080 · General Unrestricted Income	<u>317,696.36</u>
4200 · Grants	
4211 · Municipal/State-Temp. Restrict.	22,500.00
4220 · Private(Unrestricted)	64,760.05
4225 · Grant-Private Temp. Restricted	45,168.25
4231 · Fed.Government Grants	89,208.00
Total 4200 · Grants	<u>221,636.30</u>
4300 · Program Income	
4305 · Environmental Education	595.84
4310 · Camp Tuition	1,000.00
4300 · Program Income - Other	0.00
Total 4300 · Program Income	<u>1,595.84</u>
4500 · Investment Income	
4098 · Interest/Dividend Income	677.43
4400 · Realized Gain(Loss)-Investments	4,714.82
4440 · Unrealized Gain(Loss)-Investmts	14,439.02
Total 4500 · Investment Income	<u>19,831.27</u>
4600 · Miscellaneous Income	0.00
Total Income	<u>560,759.77</u>
Gross Profit	<u>560,759.77</u>
Expense	
5000 · Administrative Expenses	
5010 · Bank Service Charges	3,242.96
5020 · Board/Staff Meeting/Conf.Exp.	74.72
5040 · Computer/Web Expense	5,211.77
5060 · Contract Labor	2,426.25
5070 · Dues and Subscriptions	1,445.37
5085 · Employee Benefits	42,743.07
5090 · Meals/Travel	246.00
5095 · Conference & Training	79.00
5100 · Miscellaneous	0.00

5110 · Office Supplies & Expense	1,593.74
5130 · Postage and Delivery	1,084.82
5140 · Printing and Reproduction	5,287.51
5150 · Professional Fees	16,149.67
5160 · Office Rent Expense	13,322.21
5170 · Repairs	
5180 · Computer Parts & Office Equip	571.00
Total 5170 · Repairs	571.00
5185 · Telephone	5,164.85
5189 · Marketing / Branding	2,035.29
5000 · Administrative Expenses - Other	0.00
Total 5000 · Administrative Expenses	100,678.23
5402 · A + STEM(Agriculture)	
5405 · Education Supplies, etc.	2,006.83
5406 · Living Stipend	0.00
5410 · Marketing/Continuing Education	0.00
Total 5402 · A + STEM(Agriculture)	2,006.83
5500 · Environmental Education	
5505 · EE Continuing Ed Conference	285.00
5525 · Supplies	1,721.04
Total 5500 · Environmental Education	2,006.04
5600 · Fundraising Expense	
5605 · Fundraising Event	11,208.14
5610 · Fundraising-Development Efforts	11.80
5615 · Fundraising Postage	0.00
5620 · Fundraising Supplies	3,376.95
5625 · Community Outreach	0.00
Total 5600 · Fundraising Expense	14,596.89
5700 · Personnel Costs	
5705 · Administrative Personnel	
5612 · Dir. of Operations(Alisha)	20,400.02
5715 · Tech. Assistant	0.00
5720 · Community Program Coordinator	0.00
5725 · Director Emeritus	0.00
5726 · Executive Director	5,108.18
5730 · Dir of Dev & ED - Fundraising	30,593.32
5735 · Grant Writer	16,149.91
5740 · Administrative Assistant	26,124.00
5745 · Director of Administration	30,565.42
Total 5705 · Administrative Personnel	128,940.85
5746 · Facilities Director - Rentals	20,759.67
5805 · Environmental	
5810 · E Ed Coordinator	13,109.68
5820 · E Ed Program Instructors	190.00
5844 · Get Outside Instructors	10,463.65
Total 5805 · Environmental	23,763.33

5834 · Agriculture Educat. Specialist	38.50
5840 · Payroll Taxes	
5845 · FICA & Medicare	15,237.49
5855 · State Unemployment Tax	180.96
5840 · Payroll Taxes - Other	-0.02
Total 5840 · Payroll Taxes	<u>15,418.43</u>
5860 · Reading	
5875 · Reading Program Coordinator	0.00
5880 · Reading Program Instructors I	0.00
5886 · AIR-Adventures In Reading Salar	0.00
Total 5860 · Reading	<u>0.00</u>
5900 · Summer Camp Salaries	
5905 · Camp Director	1,080.00
5906 · Executive Director	5,108.18
5907 · Director of Operations-Camp	20,400.02
5908 · Registration Assistant	143.49
5915 · Camp Assist. Director	3,850.00
5930 · Camp Facilities Director	4,554.12
5935 · Camp Maintenance Salaries	334.00
5945 · Drama/Communications	0.00
5950 · Housekeeping	3,660.00
5955 · Counselors	0.00
5960 · Reading Teachers	0.00
5975 · Clerical/Secretary	0.00
5980 · Swimming Instructor	0.00
5985 · High Ropes - Instructors	0.00
5990 · Tennis Instructor Salary	0.00
5991 · STEM Salaries	0.00
5995 · Summer Camp Salary-Other	0.00
Total 5900 · Summer Camp Salaries	<u>39,129.81</u>
Total 5700 · Personnel Costs	<u>228,050.59</u>
6000 · Pool Expenses	
6005 · Pool Maint Work Performed	230.00
6010 · Pool Supplies & Equipment	1,688.58
Total 6000 · Pool Expenses	<u>1,918.58</u>
6050 · Summer Camp (non-payroll)	
6055 · Marketing & Printing	88.00
6056 · Mileage/Travel	17.80
6077 · Insurance-Summer Camp	0.00
6100 · CPR/CAMP Training	0.00
6106 · Field Trips	0.00
6125 · Dining/Food Supplies	28.59
6150 · Insurance	25,632.89
6175 · Other Summer Expense	0.00
6185 · Postage	36.00
6205 · Stipends Paid at Camp	0.00

6210 · Summer Camp (non-payroll) Other	0.00
6215 · Supplies and Materials	1,278.28
6220 · T Shirts & Hats	236.94
6255 · Transportation	0.00
Total 6050 · Summer Camp (non-payroll)	27,318.50
6061 · Facilities Expense	
6060 · Auto/Truck/Mileage	870.77
6065 · Camp Equipment	15.60
6075 · Telephone	2,345.28
6076 · Supplies(Facilities)	4,025.74
6080 · Cell Phone	118.36
6085 · Construction/Facility Imprvmnt.	0.00
6090 · Building Maintenance	2,106.00
6095 · Repair/Maint/General Construct	1,210.00
6096 · Lawn and Grounds	5,538.17
6098 · Water System Maintenance	1,151.19
6105 · Equipment & Equip. Repairs	623.36
6110 · Food	1,358.05
6135 · Housekeeping	398.58
6140 · Laundry Expense	0.00
6155 · Internet Access Camp	1,476.86
6161 · Marketing(Facilities)	3,586.45
6180 · Pers.Property & Lodging Tax	957.02
6200 · Real Estate Taxes	8,512.20
6225 · Temporary Assistance	
6245 · Other Temp.assistance	0.00
Total 6225 · Temporary Assistance	0.00
6265 · Utilities	8,176.63
Total 6061 · Facilities Expense	42,470.26
6997 · Interest Expense	1,700.86
7000 · Bad Debt	10,000.00
Total Expense	430,746.78
Net Ordinary Income	130,012.99
Other Income/Expense	
Other Income	
4420 · Restricted Capital Campaign Inc	15,242.80
4530 · Grants for Capital Projects	7,500.00
Total Other Income	22,742.80
Other Expense	
6998 · Depreciation Expense	88,500.00
Total Other Expense	88,500.00
Net Other Income	-65,757.20
Net Income	64,255.79