

Evergreen Community Charter School
Balance Sheet
As of February 28, 2019

	Feb 28, 19	Feb 28, 18
ASSETS		
Current Assets		
Checking/Savings		
0101 - NBT operating account	124,073	22,935
0107 - ESSA Money Market-Lease reserve	0	20,571
0140 - New Grant Account	6,152	11,666
0150 - Restricted Cash		
0108 - Grant Money Market	47	47
0150 - Restricted Cash - Other	-10	0
Total 0150 - Restricted Cash	<u>37</u>	<u>47</u>
Total Checking/Savings	<u>130,262</u>	<u>55,219</u>
Accounts Receivable		
0145 - Accounts Receivable	28,004	102,796
Total Accounts Receivable	<u>28,004</u>	<u>102,796</u>
Other Current Assets		
0109 - Undeposited Funds	0	0
0181 - Prepaid Expenses		
0192 - Unemployment Deposit	800	800
Total 0181 - Prepaid Expenses	<u>800</u>	<u>800</u>
0191 - Security Deposit	9,000	9,000
Total Other Current Assets	<u>9,800</u>	<u>9,800</u>
Total Current Assets	<u>168,066</u>	<u>167,815</u>
TOTAL ASSETS	<u><u>168,066</u></u>	<u><u>167,815</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0462 - Payroll Liabilities		
0462.1 - PSERS employee	4,118	21,435
0463 - 941	0	-126
0464 - EMS	272	112
0465 - Local	1,480	1,428
0466 - PA WH	0	106
0467 - PSERS - Employer's	20,111	103,722
0468 - SUI	-64	396
0462 - Payroll Liabilities - Other	1,242	-137
Total 0462 - Payroll Liabilities	<u>27,158</u>	<u>126,936</u>
0480 - Grant - Deferred Revenue		
0481 - Grant (energy)-Deferred Revenue	299	299
Total 0480 - Grant - Deferred Revenue	<u>299</u>	<u>299</u>
Total Other Current Liabilities	<u>27,457</u>	<u>127,235</u>
Total Current Liabilities	<u>27,457</u>	<u>127,235</u>
Total Liabilities	<u>27,457</u>	<u>127,235</u>
Equity		
0799 - Net Assets	296,478	296,478
0800 - Retained Earnings	-243,241	-151,442
Net Income	87,373	-104,456
Total Equity	<u>140,610</u>	<u>40,580</u>
TOTAL LIABILITIES & EQUITY	<u><u>168,066</u></u>	<u><u>167,815</u></u>

Evergreen Community Charter School
Profit & Loss Budget vs. Actual
 July 2018 through February 2019

	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4110 - Grants	20,568	0	20,568	100%
6510 - Interest Income	72	0	72	100%
6620 - Lunch Income	1,868	2,093	-437	79%
6740 - Family Ski Field Trip In	6,482	0	6,482	100%
6741 - Field Trip Income	1,572	886	886	220%
6742 - Movement In	1,615	4,738	-3,123	34%
6743 - Ski Program Income	8,901	2,460	6,441	362%
6744 - Student Purchase In	0	0	0	0%
6750 - Yearbook Income	1,531	2,910	-1,379	53%
6744 - Student Purchase In - Other				
Total 6744 - Student Purchase In	1,531	2,910	-1,379	53%
6745 - Theater In	0	0	0	0%
6760 - Prom	563	0	563	100%
6890 - Tuition	960,920	954,200	-3,280	100%
6891 - Tuition - Special Ed	168,361	116,712	51,649	144%
6892 - Tuition Adjustment	1,664	0	1,664	100%
6920 - Contributions Income	2,850	0	2,850	100%
7030 - Other Income	15,000	0	15,000	100%
7330 - Reimburse Exp - SHARRS	1,680	0	1,680	100%
7504 - Reimbursement-IJ20	6,040	10,000	-3,960	60%
8390.1 - Ready to Learn Grant	4,349	0	4,349	100%
Total Income	1,193,794	1,093,799	99,995	108%
Expense				
PSERS EMPLOYEE PA				
1100111 - Wages - Regular Ed	1,447			
1100210 - Insurance	372,747	384,042	-11,295	97%
1100211 - Health Insurance	85,005	82,732	2,273	103%
1100212 - Dental Insurance	6,626	6,267	359	106%
1100213 - Unemployment Expenses	11,105	0	11,105	100%
1100214 - Vision	1,091	2,468	-1,377	44%
1100210 - Insurance - Other	3,722	0	3,722	100%
Total 1100210 - Insurance	107,550	91,467	16,083	118%
1100220 - Payroll Taxes	0	0	0	0%
1100221 - FICA	35,895	29,552	6,343	121%
1100230 - PSERS Expenses	114,835	131,581	-16,746	87%
1100433 - Automobile Expense	233			
1100442 - Copy Machine	475	794	-319	60%
1100523 - Insurance - Bonding	100	100	0	100%
1100529 - Insurance - Work Comp	7,242	7,192	50	101%
1100540 - Advertising	84	100	-16	84%
1100640 - Instructional Supplies	5,830	11,456	-5,626	51%
1100761 - Teaching Equipment	12,276	6,200	6,076	198%
1100810 - Bank Service Charges	10	20	-10	50%
1100841 - Membership Dues	519	921	-402	56%
1200000 - Special Ed Expenses				
1200111 - Payroll Exp Wages - Spec Ed	68,982	69,681	-699	99%
1200210 - Insurance - spec ed				
1200211 - Health Insurance-Spec Ed	7,779	13,736	-5,958	57%
1200212 - Dental Insurance-spec ed	847	864	-17	98%
1200214 - Vision Insurance-spec ed	175	264	-89	66%
Total 1200210 - Insurance - spec ed	8,800	14,864	-6,064	59%
1200221 - FICA-Spec Ed	2,398	5,486	-3,088	44%
1200230 - PSERS Expense-Spec Ed	22,391	23,473	-1,082	95%
1200523 - Insurance - special ed	965			
1200640 - Instructional Supplies-spec ed	23	850	-827	3%
1200000 - Special Ed Expenses - Other	299	0	299	100%
Total 1200000 - Special Ed Expenses	103,858	114,354	-10,496	91%
2018 - Grant	0	0	0	0%
2380111 - Administrative Salaries				
2380112 - Nurse Wages	19,398	19,140	258	101%
2380111 - Administrative Salaries - Other	84,802	84,314	488	101%
Total 2380111 - Administrative Salaries	104,200	103,454	746	101%

Evergreen Community Charter School
Profit & Loss Budget vs. Actual
July 2018 through February 2019

	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
2380210 - Insurance - admin				
2380211 - Health Insurance - admin	10,681	15,688	-4,985	68%
2380212 - Dental Insurance - Admin	1,665	1,732	-67	96%
2380214 - Vision Ins - Admin	424	867	-443	49%
Total 2380210 - Insurance - admin	12,770	18,265	-5,495	70%
2380221 - FICA - Admin	3,289	8,130	-4,841	40%
2380230 - Administrative PSERS	39,971	28,222	11,749	142%
2390330 - Professional Fees				
2390331 - Legal Fees	411	2,550	-2,140	16%
2390332 - Accounting	18,610	13,176	5,434	141%
2390330 - Professional Fees - Other	1,216	770	446	158%
Total 2390330 - Professional Fees	20,237	16,496	3,741	123%
2390580 - Grading System	0	0	0	0%
2390611 - Graduation	0	198	-198	0%
2390612 - Supplies				
2390614 - Office				
2390610 - Office Supplies	1,359	1,600	-241	85%
2390614 - Office - Other	0	0	0	0%
Total 2390614 - Office	1,359	1,600	-241	85%
2390612 - Supplies - Other	1,006	593	413	170%
Total 2390612 - Supplies	2,366	2,193	173	108%
2390613 - Postage and Delivery	671	381	290	176%
2390891 - Penalties	1,258			
2620348 - Internet Provider	898	1,200	-302	75%
2620400 - Repairs				
2390432 - Equipment Repairs	175	394	-219	44%
2620431 - Building Repairs	0			
2620432 - Computer Repairs	4,359	2,656	1,703	164%
Total 2620400 - Repairs	4,534	3,050	1,484	149%
2620401 - Utilities				
2620424 - Water	398	357	41	111%
Total 2620401 - Utilities	398	357	41	111%
2620411 - Garbage Removal	0	0	0	0%
2620413 - Building Maintenance	1,385	200	1,185	892%
2620441 - Rent	105,000	120,000	-15,000	88%
2620538 - Telephone	372	1,604	-1,232	23%
2690431 - Grant Expense	2,300			
3100571 - Lunches	1,641	0	1,641	100%
3200501 - Family Ski Trip Out	100	3,500	-3,400	3%
3200502 - Field Trip	4,766	1,350	3,416	353%
3200503 - Movement	1,696	4,757	-2,781	42%
3200504 - Ski Program out	6,885	2,324	6,581	382%
3200505 - Theater	0	400	-400	0%
3200506 - Yearbook	0	2,300	-2,300	0%
3200507 - School Sponsored Athletics	1,091	0	1,091	100%
3200610 - Student Purchase out	2,093	2,414	-321	87%
6200 - Interest Expense	2,305	3,172	-867	73%
Total Expense	1,085,626	1,101,746	-16,120	99%
Net Ordinary Income	108,168	-7,947	116,115	-1,361%
Other Income/Expense				
Other Expense				
5110 - Foundation Loan Principal	20,795	0	20,795	100%
Total Other Expense	20,795	0	20,795	100%
Net Other Income	-20,795	0	-20,795	100%
Net Income	87,373	-7,947	95,320	-1,089%