

Evergreen Community Charter School

Balance Sheet

As of April 30, 2021

05/27/21

Accrual Basis

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
0101 · NBT operating account	183,183.59
0140 · New Grant Account	4,305.23
0150 · Restricted Cash	
0106 · Grant Money Market	<u>10,041.72</u>
Total 0150 · Restricted Cash	<u>10,041.72</u>
Total Checking/Savings	197,530.54
Accounts Receivable	
0145 · Accounts Receivable	<u>35,174.89</u>
Total Accounts Receivable	35,174.89
Other Current Assets	
0181 · Prepaid Expenses	
0192 · Unemployment Deposit	733.33
0181 · Prepaid Expenses - Other	<u>13,225.70</u>
Total 0181 · Prepaid Expenses	13,959.03
0191 · Security Deposit	<u>9,000.00</u>
Total Other Current Assets	<u>22,959.03</u>
Total Current Assets	<u>255,664.46</u>
TOTAL ASSETS	<u>255,664.46</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
0461 · Accrued Payroll	8,161.00
0462 · Payroll Liabilities	
0462.1 · PSERS employee	2,389.53
0463 · 941	8,924.64
0464 · EMS	-90.00
0465 · Local	1,183.72
0466 · PA WH	1,125.38
0467 · PSERS - Employer's	29,899.59
0468 · SUI	65.29
0462 · Payroll Liabilities - Other	<u>1,852.54</u>
Total 0462 · Payroll Liabilities	45,350.69
0480 · Grant - Deferred Revenue	
0481 · Grant (energy)-Deferred Revenue	<u>298.81</u>
Total 0480 · Grant - Deferred Revenue	298.81
Total Other Current Liabilities	<u>53,810.50</u>
Total Current Liabilities	53,810.50
Total Liabilities	53,810.50
Equity	
0799 · Net Assets	50,621.10
0800 · Retained Earnings	109,730.29
Net Income	<u>41,502.57</u>
Total Equity	<u>201,853.96</u>
TOTAL LIABILITIES & EQUITY	<u>255,664.46</u>

Evergreen Community Charter School

Profit & Loss

July 2020 through April 2021

05/27/21

Accrual Basis

	Jul '20 - Apr 21
Ordinary Income/Expense	
Income	
1 · Donation	2,500.00
6620 · Lunch Income	1,330.00
6741 · Field Trip Income	79.00
6743 · Ski Program Income	9,231.00
6744 · Student Purchase In	
6750 · Yearbook Income	824.35
6744 · Student Purchase In - Other	423.75
Total 6744 · Student Purchase In	1,248.10
6760 · Prom	-837.07
6890 · Tuition	1,220,085.51
6891 · Tuition - Special Ed	185,170.72
6920 · Contributions Income	30,500.00
7030 · Other Income	10,729.32
7330 · Reimburse Exp - SHARRS	1,794.68
7504 · Reimbursement-IU20	6,169.59
8390.1 · Ready to Learn Grant	3,284.00
8390.2 · Grants	116,137.00
Total Income	1,587,421.85
Expense	
1100111 · Wages - Regular Ed	497,085.35
1100112 · Contract Labor	3,361.75
1100210 · Insurance	
1100211 · Health Insurance	96,906.16
1100212 · Dental Insurance	6,708.15
1100214 · Vision	1,436.40
Total 1100210 · Insurance	105,050.71
1100221 · FICA	57,221.37
1100230 · PSERS Expenses	172,995.07
1100442 · Copy Machine	451.94
1100523 · Insurance - Bonding	100.00
1100529 · Insurance - Work Comp	8,525.00
1100540 · Advertising	319.03
1100640 · Instructional Supplies	9,641.54
1100761 · Teaching Equipment	13,453.11
1100810 · Bank Service Charges	0.00
1100841 · Membership Dues	2,373.04
1200000 · Special Ed Expenses	
1200111 · Payroll Exp Wages - Spec Ed	94,402.90
1200210 · Insurance - spec ed	
1200211 · Health Insurance-Spec Ed	13,799.65
1200212 · Dental Insurance-spec ed	1,088.91
1200214 · Vision Insurance-spec ed	218.40
Total 1200210 · Insurance - spec ed	15,106.96
1200230 · PSERS Expense-Spec Ed	31,566.44
1200523 · Insurance - special ed	695.24
1200000 · Special Ed Expenses - Other	1,100.00
Total 1200000 · Special Ed Expenses	142,871.54
2380111 · Adminsitrative Salaries	
2380112 · Nurse Wages	39,220.25
2380111 · Adminsitrative Salaries - Other	117,283.72
Total 2380111 · Adminsitrative Salaries	156,503.97

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	Jul '20 - Apr 21
2380210 · Insurance - admin	
2380211 · Health Insurance - admin	17,439.19
2380212 · Dental Insurance - Admin	1,873.08
2380214 · Vision Ins - Admin	266.56
Total 2380210 · Insurance - admin	19,578.83
2380230 · Administrative PSERS	45,517.35
2390330 · Professional Fees	
2390329 · Consulting	6,179.38
2390331 · Legal Fees	136.50
2390332 · Accounting	17,989.27
2390330 · Professional Fees - Other	1,496.55
Total 2390330 · Professional Fees	25,801.70
2390560 · Grading System	999.00
2390611 · Graduation	964.09
2390612 · Supplies	
2390614 · Office	
2390610 · Office Supplies	594.87
Total 2390614 · Office	594.87
2390612 · Supplies - Other	619.68
Total 2390612 · Supplies	1,214.55
2390613 · Postage and Delivery	624.70
2400210 · Health Insurance-Nurse	1,360.26
2620348 · Internet Provider	1,043.65
2620400 · Repairs	
2620432 · Computer Repairs	14,986.33
Total 2620400 · Repairs	14,986.33
2620401 · Utilities	
2620424 · Water	72.50
Total 2620401 · Utilities	72.50
2620413 · Building Maintenance	84.00
2620441 · Rent	150,000.00
2690431 · Grant Expense	90,068.42
3100571 · Lunches	1,172.42
3200501 · Family Ski Trip Out	1,500.00
3200502 · Field Trip	55.00
3200504 · Ski Program out	9,031.00
3200506 · Yearbook	1,550.65
3200507 · School Sponsored Athletics	9,252.40
3200610 · Student Purchase out	221.00
66900 · Reconciliation Discrepancies	868.01
Total Expense	1,545,919.28
Net Ordinary Income	41,502.57
Net Income	41,502.57