

Evergreen Community Charter School
Balance Sheet
As of May 31, 2021

	<u>May 31, 21</u>	<u>May 31, 20</u>
ASSETS		
Current Assets		
Checking/Savings		
0101 - NBT operating account	179,266	224,954
0140 - New Grant Account	3,889	11,209
0150 - Restricted Cash		
0106 - Grant Money Market	10,042	10,042
Total 0150 - Restricted Cash	<u>10,042</u>	<u>10,042</u>
Total Checking/Savings	<u>193,197</u>	<u>246,205</u>
Accounts Receivable		
0145 - Accounts Receivable	20,323	7,441
Total Accounts Receivable	<u>20,323</u>	<u>7,441</u>
Other Current Assets		
0109 - Undeposited Funds	0	-94,865
0181 - Prepaid Expenses		
0192 - Unemployment Deposit	733	800
0181 - Prepaid Expenses - Other	13,226	13,226
Total 0181 - Prepaid Expenses	<u>13,959</u>	<u>14,026</u>
0191 - Security Deposit	9,000	9,000
Total Other Current Assets	<u>22,959</u>	<u>-71,839</u>
Total Current Assets	<u>236,479</u>	<u>181,807</u>
TOTAL ASSETS	<u>236,479</u>	<u>181,807</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	8,161	0
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-80	6,411
0463 - 941	0	9,659
0464 - EMS	-38	-28
0465 - Local	1,918	2,013
0466 - PA WH	0	1,219
0467 - PSERS - Employer's	18,768	23,661
0468 - SUI	109	115
0462 - Payroll Liabilities - Other	153	144
Total 0462 - Payroll Liabilities	<u>20,830</u>	<u>43,192</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>29,290</u>	<u>43,491</u>
Total Current Liabilities	<u>29,290</u>	<u>43,491</u>
Total Liabilities	<u>29,290</u>	<u>43,491</u>
Equity		
0799 - Net Assets	50,621	50,621
0800 - Retained Earnings	109,730	52,817
Net Income	46,838	34,877
Total Equity	<u>207,189</u>	<u>138,315</u>
TOTAL LIABILITIES & EQUITY	<u>236,479</u>	<u>181,807</u>

Evergreen Community Charter School
Profit & Loss
 July 2020 through May 2021

Ordinary Income/Expense	Jul '20 - May 21	Jul '19 - May 20
Income		
1 - Donation	2,500	0
6620 - Lunch Income	1,810	1,848
6740 - Family Ski Field Trip In	0	10,502
6741 - Field Trip Income	79	1,677
6742 - Movement In	0	2,184
6743 - Ski Program Income	9,231	13,291
6744 - Student Purchase In		
6750 - Yearbook Income	824	302
6744 - Student Purchase In - Other	679	902
Total 6744 - Student Purchase In	1,503	1,204
6760 - Prom:	-673	2,403
6890 - Tuition	1,338,323	1,330,368
6891 - Tuition - Special Ed	206,671	209,827
6892 - Tuition Adjustment	0	-4,323
6920 - Contributions Income	30,500	17,655
7030 - Other Income:		
7330 - Reimburse Exp - SHARRS	10,729	14,495
7330 - Reimburse Exp - SHARRS	1,795	1,788
7504 - Reimbursement-U20	6,170	7,936
8390.1 - Ready to Learn Grant	3,284	4,549
8390.2 - Grants	116,137	21,734
Total Income	1,728,058	1,637,137
Expense		
1100111 - Wages - Regular Ed	545,250	565,735
1100112 - Contract Labor	3,659	0
1100210 - Insurance		
1100211 - Health Insurance	106,027	116,444
1100212 - Dental Insurance	7,454	9,157
1100213 - Unemployment Expenses	0	-0
1100214 - Vision	1,572	1,669
Total 1100210 - Insurance	115,052	127,271
1100221 - FICA	62,769	63,740
1100230 - PSERS Expenses	191,144	183,011
1100433 - Automobile Expense	0	0
1100442 - Copy Machine	452	1,258
1100523 - Insurance - Bonding	100	100
1100529 - Insurance - Work Comp	8,525	8,690
1100540 - Advertising	620	115
1100640 - Instructional Supplies	9,884	6,217
1100761 - Teaching Equipment	13,453	6,793
1100810 - Bank Service Charges	0	5
1100841 - Membership Dues	2,938	1,972
1200000 - Special Ed Expenses		
1200111 - Payroll Exp Wages - Spec Ed	103,609	103,665
1200210 - Insurance - spec ed		
1200211 - Health Insurance-Spec Ed	14,546	17,122
1200212 - Dental Insurance-spec ed	1,210	1,331
1200214 - Vision Insurance-spec ed	240	240
Total 1200210 - Insurance - spec ed	15,996	18,694
1200230 - PSERS Expense-Spec Ed	34,743	33,795
1200523 - Insurance - special ed	695	163
1200000 - Special Ed Expenses - Other	1,100	1,025
Total 1200000 - Special Ed Expenses	156,143	157,341
2380111 - Administrative Salaries:		
2380112 - Nurse Wages	43,645	39,523
2380111 - Administrative Salaries - Other	128,003	124,274
Total 2380111 - Administrative Salaries:	171,648	163,798

Evergreen Community Charter School
Profit & Loss
July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20
2380210 - Insurance - admin		
2380211 - Health Insurance - admir	18,218	17,518
2380212 - Dental Insurance - Admir	2,081	2,289
2380214 - Vision Ins - Admin	305	419
Total 2380210 - Insurance - admin	20,604	20,226
2380230 - Administrative PSERS	49,216	54,817
2390330 - Professional Fees		
2390329 - Consulting	6,179	0
2390331 - Legal Fees	137	178
2390332 - Accounting	18,318	18,003
2390330 - Professional Fees - Other	1,497	1,495
Total 2390330 - Professional Fees	26,131	19,676
2390560 - Grading System	999	0
2390611 - Graduation	2,241	587
2390612 - Supplies		
2390614 - Office		
2390610 - Office Supplies	595	925
Total 2390614 - Office	595	925
2390612 - Supplies - Other	779	2,746
Total 2390612 - Supplies	1,374	3,671
2390613 - Postage and Delivery	625	735
2400210 - Health Insurance-Nurse	1,380	0
2620348 - Internet Provider	1,044	360
2620400 - Repairs		
2620431 - Building Repairs	0	0
2620432 - Computer Repairs	15,402	4,241
Total 2620400 - Repairs	15,402	4,241
2620401 - Utilities		
2620424 - Water	73	653
Total 2620401 - Utilities	73	653
2620413 - Building Maintenance	84	158
2620441 - Rent	165,000	165,000
2620538 - Telephone	0	180
2690431 - Grant Expense	90,068	0
3100571 - Lunches	1,538	2,279
3200501 - Family Ski Trip Out	1,500	12,382
3200502 - Field Trip	555	2,641
3200503 - Movement	0	3,050
3200504 - Ski Program out	9,031	13,613
3200506 - Yearbook	1,201	3,124
3200507 - School Sponsored Athletics	10,450	5,907
3200610 - Student Purchase out	221	976
66900 - Reconciliation Discrepancies	868	1,940
Total Expense	1,681,221	1,602,260
Net Ordinary Income:	46,838	34,877
Net Income	46,838	34,877