

Evergreen Community Charter School

Balance Sheet

As of April 30, 2019

07/16/19

Accrual Basis

| | Apr 30, 19 |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 0101 · NBT operating account | 117,430.69 |
| 0140 · New Grant Account | 2,605.66 |
| 0150 · Restricted Cash | |
| 0106 · Grant Money Market | 46.72 |
| 0150 · Restricted Cash - Other | -10.00 |
| Total 0150 · Restricted Cash | <u>36.72</u> |
| Total Checking/Savings | 120,073.07 |
| Accounts Receivable | |
| 0145 · Accounts Receivable | 31,191.24 |
| Total Accounts Receivable | <u>31,191.24</u> |
| Other Current Assets | |
| 0109 · Undeposited Funds | 0.02 |
| 0181 · Prepaid Expenses | |
| 0192 · Unemployment Deposit | 800.00 |
| Total 0181 · Prepaid Expenses | <u>800.00</u> |
| 0191 · Security Deposit | 9,000.00 |
| Total Other Current Assets | <u>9,800.02</u> |
| Total Current Assets | <u>161,064.33</u> |
| TOTAL ASSETS | <u>161,064.33</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 0462 · Payroll Liabilities | |
| 0462.1 · PSERS employee | 4,069.63 |
| 0464 · EMS | 384.00 |
| 0465 · Local | 741.27 |
| 0467 · PSERS - Employer's | 18,702.96 |
| 0468 · SUI | 133.43 |
| 0462 · Payroll Liabilities - Other | 84.11 |
| Total 0462 · Payroll Liabilities | <u>24,115.40</u> |
| 0480 · Grant - Deferred Revenue | |
| 0481 · Grant (energy)-Deferred Revenue | 298.81 |
| Total 0480 · Grant - Deferred Revenue | <u>298.81</u> |
| Total Other Current Liabilities | <u>24,414.21</u> |
| Total Current Liabilities | <u>24,414.21</u> |
| Total Liabilities | 24,414.21 |
| Equity | |
| 0799 · Net Assets | 296,478.03 |
| 0800 · Retained Earnings | -243,240.97 |
| Net Income | 83,413.06 |
| Total Equity | <u>136,650.12</u> |
| TOTAL LIABILITIES & EQUITY | <u>161,064.33</u> |

Evergreen Community Charter School

Profit & Loss

07/16/19

July 2018 through April 2019

Accrual Basis

| | Jul '18 - Apr 19 |
|--|---------------------|
| Ordinary Income/Expense | |
| Income | |
| 4110 · Grants | 20,568.00 |
| 6510 · Interest Income | 71.93 |
| 6620 · Lunch Income | 2,212.00 |
| 6740 · Family Ski Field Trip In | 6,572.00 |
| 6741 · Field Trip Income | 2,516.00 |
| 6742 · Movement In | 2,359.00 |
| 6743 · Ski Program Income | 8,931.00 |
| 6744 · Student Purchase In | |
| 6750 · Yearbook Income | 790.00 |
| 6744 · Student Purchase In - Other | 1,531.00 |
| Total 6744 · Student Purchase In | 2,321.00 |
| 6760 · Prom | 3,417.50 |
| 6890 · Tuition | 1,198,535.98 |
| 6891 · Tuition - Special Ed | 215,213.29 |
| 6892 · Tuition Adjustment | 1,663.71 |
| 6920 · Contributions Income | 3,725.00 |
| 7030 · Other Income | 22,500.00 |
| 7330 · Reimburse Exp - SHARRS | 1,659.81 |
| 7504 · Reimbursement-IU20 | 6,040.25 |
| 8390.1 · Ready to Learn Grant | 4,349.00 |
| Total Income | 1,502,655.47 |
| Expense | |
| PSERS EMPLOYEE PA | 1,447.14 |
| 1100111 · Wages - Regular Ed | 474,352.47 |
| 1100210 · Insurance | |
| 1100211 · Health Insurance | 105,129.06 |
| 1100212 · Dental Insurance | 8,290.94 |
| 1100213 · Unemployment Expenses | 13,553.48 |
| 1100214 · Vision | 1,394.40 |
| 1100210 · Insurance - Other | 3,722.33 |
| Total 1100210 · Insurance | 132,090.21 |
| 1100221 · FICA | 47,132.73 |
| 1100230 · PSERS Expenses | 145,878.00 |
| 1100433 · Automobile Expense | 233.41 |
| 1100442 · Copy Machine | 1,119.64 |
| 1100523 · Insurance - Bonding | 100.00 |
| 1100529 · Insurance - Work Comp | 7,745.00 |
| 1100540 · Advertising | 84.38 |
| 1100640 · Instructional Supplies | 8,750.91 |
| 1100761 · Teaching Equipment | 12,275.87 |
| 1100810 · Bank Service Charges | 10.00 |
| 1100841 · Membership Dues | 547.73 |
| 1200000 · Special Ed Expenses | |
| 1200111 · Payroll Exp Wages - Spec Ed | 87,595.56 |
| 1200210 · Insurance - spec ed | |
| 1200211 · Health Insurance-Spec Ed | 10,477.81 |
| 1200212 · Dental Insurance-spec ed | 1,088.91 |
| 1200214 · Vision Insurance-spec ed | 218.40 |
| Total 1200210 · Insurance - spec ed | 11,785.12 |
| 1200221 · FICA-Spec Ed | 2,398.00 |
| 1200230 · PSERS Expense-Spec Ed | 28,526.83 |
| 1200523 · Insurance - special ed | 964.88 |
| 1200640 · Instructional Supplies-spec ed | 23.29 |
| 1200000 · Special Ed Expenses - Other | 298.99 |
| Total 1200000 · Special Ed Expenses | 131,592.67 |

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Profit & Loss

07/16/19

July 2018 through April 2019

Accrual Basis

| | Jul '18 - Apr 19 |
|--|---------------------|
| 2380111 · Adminsitrative Salaries | |
| 2380112 · Nurse Wages | 25,654.76 |
| 2380111 · Adminsitrative Salaries - Other | 105,009.24 |
| Total 2380111 · Adminsitrative Salaries | 130,664.00 |
| 2380210 · Insurance - admin | |
| 2380211 · Health Insurance - admin | 14,176.44 |
| 2380212 · Dental Insurance - Admin | 2,081.20 |
| 2380214 · Vision Ins - Admin | 500.08 |
| Total 2380210 · Insurance - admin | 16,757.72 |
| 2380221 · FICA - Admin | 3,289.07 |
| 2380230 · Administrative PSERS | 50,887.61 |
| 2390330 · Professional Fees | |
| 2390331 · Legal Fees | 752.50 |
| 2390332 · Accounting | 20,001.60 |
| 2390330 · Professional Fees - Other | 1,657.00 |
| Total 2390330 · Professional Fees | 22,411.10 |
| 2390612 · Supplies | |
| 2390614 · Office | |
| 2390610 · Office Supplies | 1,772.62 |
| Total 2390614 · Office | 1,772.62 |
| 2390612 · Supplies - Other | 1,256.09 |
| Total 2390612 · Supplies | 3,028.71 |
| 2390613 · Postage and Delivery | 670.55 |
| 2620348 · Internet Provider | 1,258.17 |
| 2620400 · Repairs | |
| 2390432 · Equipment Repairs | 175.00 |
| 2620431 · Building Repairs | 0.00 |
| 2620432 · Computer Repairs | 6,940.56 |
| Total 2620400 · Repairs | 7,115.56 |
| 2620401 · Utilities | |
| 2620424 · Water | 508.71 |
| Total 2620401 · Utilities | 508.71 |
| 2620413 · Building Maintenance | 1,384.52 |
| 2620441 · Rent | 150,000.00 |
| 2620538 · Telephone | 371.52 |
| 2690431 · Grant Expense | 2,300.00 |
| 3100571 · Lunches | 2,562.37 |
| 3200501 · Family Ski Trip Out | 99.91 |
| 3200502 · Field Trip | 5,578.86 |
| 3200503 · Movement | 3,200.73 |
| 3200504 · Ski Program out | 9,299.00 |
| 3200507 · School Sponsored Athletics | 5,591.43 |
| 3200610 · Student Purchase out | 9,202.71 |
| 6200 · Interest Expense | 2,847.30 |
| Total Expense | 1,392,389.71 |
| Net Ordinary Income | 110,265.76 |

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07/16/19

July 2018 through April 2019

Accrual Basis

| | <u>Jul '18 - Apr 19</u> |
|----------------------------------|-------------------------|
| Other Income/Expense | |
| Other Expense | |
| 5110 - Foundation Loan Principal | 26,852.70 |
| Total Other Expense | 26,852.70 |
| Net Other Income | -26,852.70 |
| Net Income | <u><u>83,413.06</u></u> |