

Evergreen Community Charter School

07/16/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
0101 · NBT operating account	99,755.27
0140 · New Grant Account	1,698.21
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	101,490.20
Accounts Receivable	
0145 · Accounts Receivable	17,454.05
Total Accounts Receivable	<u>17,454.05</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>128,744.27</u>
TOTAL ASSETS	<u><u>128,744.27</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
0462 · Payroll Liabilities	
0462.1 · PSERS employee	6,858.91
0463 · 941	8,630.70
0464 · EMS	468.00
0465 · Local	1,851.77
0466 · PA WH	1,121.18
0467 · PSERS - Employer's	25,014.31
0468 · SUI	199.27
0462 · Payroll Liabilities - Other	165.61
Total 0462 · Payroll Liabilities	<u>44,309.75</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>44,608.56</u>
Total Current Liabilities	<u>44,608.56</u>
Total Liabilities	44,608.56
Equity	
0799 · Net Assets	296,478.03
0800 · Retained Earnings	-243,240.97
Net Income	30,898.65
Total Equity	<u>84,135.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>128,744.27</u></u>

Evergreen Community Charter School

Profit & Loss

July 2018 through May 2019

07/16/19

Accrual Basis

	Jul '18 - May 19
Ordinary Income/Expense	
Income	
4110 · Grants	20,568.00
6510 · Interest Income	71.93
6620 · Lunch Income	2,714.00
6740 · Family Ski Field Trip in	6,572.00
6741 · Field Trip Income	3,442.00
6742 · Movement In	3,185.00
6743 · Ski Program Income	8,931.00
6744 · Student Purchase In	
6750 · Yearbook Income	1,650.00
6744 · Student Purchase In - Other	2,679.55
Total 6744 · Student Purchase In	4,329.55
6745 · Theater In	600.00
6760 · Prom	3,345.10
6890 · Tuition	1,311,624.41
6891 · Tuition - Special Ed	238,799.41
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	1,644,120.17
Expense	
PSERS EMPLOYEE PA	1,447.14
1100111 · Wages - Regular Ed	550,226.56
1100112 · Contract Labor	890.00
1100210 · Insurance	
1100211 · Health Insurance	114,926.53
1100212 · Dental Insurance	9,123.42
1100213 · Unemployment Expenses	13,553.48
1100214 · Vision	1,546.16
1100210 · Insurance - Other	3,722.33
Total 1100210 · Insurance	142,871.92
1100220 · Payroll Taxes	81.50
1100221 · FICA	55,526.61
1100230 · PSERS Expenses	169,034.52
1100433 · Automobile Expense	253.42
1100442 · Copy Machine	1,119.64
1100523 · Insurance - Bonding	100.00
1100529 · Insurance - Work Comp	7,745.00
1100540 · Advertising	151.12
1100640 · Instructional Supplies	8,856.01
1100761 · Teaching Equipment	12,760.92
1100810 · Bank Service Charges	10.00
1100841 · Membership Dues	578.26
1200000 · Special Ed Expenses	
1200111 · Payroll Exp Wages - Spec Ed	101,221.93
1200210 · Insurance - spec ed	
1200211 · Health Insurance-Spec Ed	11,033.84
1200212 · Dental Insurance-spec ed	1,209.90
1200214 · Vision Insurance-spec ed	240.24
Total 1200210 · Insurance - spec ed	12,483.98

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1200221 · FICA-Spec Ed	2,398.00
1200230 · PSERS Expense-Spec Ed	32,989.41
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	150,380.48
2380111 · Adminsitrative Salaries	
2380112 · Nurse Wages	30,660.56
2380111 · Adminsitrative Salaries - Other	120,164.64
Total 2380111 · Adminsitrative Salaries	150,825.20
2380210 · Insurance - admin	
2380211 · Health Insurance - admin	19,093.50
2380212 · Dental Insurance - Admin	2,289.32
2380214 · Vision Ins - Admin	538.16
Total 2380210 · Insurance - admin	21,920.98
2380221 · FICA - Admin	3,289.07
2380230 · Administrative PSERS	59,101.08
2390330 · Professional Fees	
2390331 · Legal Fees	1,022.50
2390332 · Accounting	20,001.60
2390330 · Professional Fees - Other	1,657.00
Total 2390330 · Professional Fees	22,681.10
2390611 · Graduation	208.02
2390612 · Supplies	
2390614 · Office	
2390610 · Office Supplies	1,875.37
Total 2390614 · Office	1,875.37
2390612 · Supplies - Other	1,291.04
Total 2390612 · Supplies	3,166.41
2390613 · Postage and Delivery	753.10
2620348 · Internet Provider	1,438.02
2620400 · Repairs	
2390432 · Equipment Repairs	175.00
2620431 · Building Repairs	0.00
2620432 · Computer Repairs	7,668.16
Total 2620400 · Repairs	7,843.16
2620401 · Utilities	
2620424 · Water	508.71
Total 2620401 · Utilities	508.71
2620413 · Building Maintenance	1,458.02
2620441 · Rent	165,000.00
2620538 · Telephone	371.52
2690431 · Grant Expense	2,300.00
3100571 · Lunches	2,989.95
3200501 · Family Ski Trip Out	99.91
3200502 · Field Trip	6,799.62
3200503 · Movement	3,842.73
3200504 · Ski Program out	9,299.00

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	Jul '18 - May 19
3200507 · School Sponsored Athletics	5,591.43
3200610 · Student Purchase out	12,001.39
6200 · Interest Expense	2,847.30
Total Expense	1,586,368.82
Net Ordinary Income	57,751.35
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	30,898.65
