

Evergreen Community Charter School Balance Sheet Prev Year Comparison As of May 31, 2020

	May 31, 20	May 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
0101 · NBT operating account	115,116.22	85,396.36	29,719.86
0140 · New Grant Account	11,209.41	1,698.21	9,511.20
0150 · Restricted Cash			
0106 · Grant Money Market	10,041.72	46.72	9,995.00
Total 0150 · Restricted Cash	<u>10,041.72</u>	<u>46.72</u>	<u>9,995.00</u>
Total Checking/Savings	136,367.35	87,141.29	49,226.06
Accounts Receivable			
0145 · Accounts Receivable	7,440.83	12,763.80	-5,322.97
Total Accounts Receivable	<u>7,440.83</u>	<u>12,763.80</u>	<u>-5,322.97</u>
Other Current Assets			
0181 · Prepaid Expenses			
0192 · Unemployment Deposit	800.00	800.00	0.00
0181 · Prepaid Expenses - Other	13,225.70	0.00	13,225.70
Total 0181 · Prepaid Expenses	<u>14,025.70</u>	<u>800.00</u>	<u>13,225.70</u>
0191 · Security Deposit	9,000.00	9,000.00	0.00
Total Other Current Assets	<u>23,025.70</u>	<u>9,800.00</u>	<u>13,225.70</u>
Total Current Assets	<u>166,833.88</u>	<u>109,705.09</u>	<u>57,128.79</u>
TOTAL ASSETS	<u><u>166,833.88</u></u>	<u><u>109,705.09</u></u>	<u><u>57,128.79</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
0462 · Payroll Liabilities			
0462.1 · PSERS employee	6,411.32	6,858.91	-447.59
0463 · 941	9,658.50	8,630.70	1,027.80
0464 · EMS	-28.00	300.00	-328.00
0465 · Local	2,012.90	1,851.77	161.13
0466 · PA WH	1,218.83	1,121.18	97.65
0467 · PSERS - Employer's	23,660.77	23,567.17	93.60
0468 · SUI	114.54	199.27	-84.73
0462 · Payroll Liabilities - Other	143.50	165.61	-22.11
Total 0462 · Payroll Liabilities	<u>43,192.36</u>	<u>42,694.61</u>	<u>497.75</u>
0480 · Grant - Deferred Revenue			
0481 · Grant (energy)-Deferred Revenue	298.81	298.81	0.00
Total 0480 · Grant - Deferred Revenue	<u>298.81</u>	<u>298.81</u>	<u>0.00</u>
Total Other Current Liabilities	<u>43,491.17</u>	<u>42,993.42</u>	<u>497.75</u>
Total Current Liabilities	<u>43,491.17</u>	<u>42,993.42</u>	<u>497.75</u>
Total Liabilities	<u>43,491.17</u>	<u>42,993.42</u>	<u>497.75</u>
Equity			
0799 · Net Assets	296,478.03	296,478.03	0.00
0800 · Retained Earnings	-193,039.52	-245,856.93	52,817.41
Net Income	19,904.20	16,090.57	3,813.63
Total Equity	<u>123,342.71</u>	<u>66,711.67</u>	<u>56,631.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>166,833.88</u></u>	<u><u>109,705.09</u></u>	<u><u>57,128.79</u></u>

Evergreen Community Charter School
Profit & Loss
May 2020

	May 20	May 19
Ordinary Income/Expense		
Income		
6620 · Lunch Income	0	502
6741 · Field Trip Income	0	926
6742 · Movement In	0	826
6744 · Student Purchase In		
6750 · Yearbook Income	0	860
6744 · Student Purchase In - Other	0	1,149
Total 6744 · Student Purchase In	0	2,009
6745 · Theater In	0	600
6760 · Prom	0	-72
6890 · Tuition	119,275	113,088
6891 · Tuition - Special Ed	17,999	23,586
Total Income	137,274	141,465
Expense		
1100111 · Wages - Regular Ed	78,388	75,874
1100112 · Contract Labor	0	890
1100210 · Insurance		
1100211 · Health Insurance	9,114	9,797
1100212 · Dental Insurance	832	832
1100214 · Vision	152	152
Total 1100210 · Insurance	10,098	10,782
1100220 · Payroll Taxes	0	82
1100221 · FICA	8,807	8,394
1100230 · PSERS Expenses	25,555	23,157
1100433 · Automobile Expense	0	20
1100540 · Advertising	66	67
1100640 · Instructional Supplies	305	105
1100761 · Teaching Equipment	37	485
1100841 · Membership Dues	86	31
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	14,464	13,626
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	744	556
1200212 · Dental Insurance-spec ed	121	121
1200214 · Vision Insurance-spec ed	22	22
Total 1200210 · Insurance - spec ed	887	699
1200230 · PSERS Expense-Spec Ed	4,715	4,463
Total 1200000 · Special Ed Expenses	20,066	18,788
2380111 · Administrative Salaries		
2380112 · Nurse Wages	6,659	5,006
2380111 · Administrative Salaries - Other	15,610	15,155
Total 2380111 · Administrative Salaries	22,269	20,161
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,055	4,917
2380212 · Dental Insurance - Admin	208	208
2380214 · Vision Ins - Admin	38	38
Total 2380210 · Insurance - admin	1,302	5,163
2380230 · Administrative PSERS	7,260	8,213
2390330 · Professional Fees		
2390331 · Legal Fees	65	270
2390332 · Accounting	789	0
2390330 · Professional Fees - Other	348	0
Total 2390330 · Professional Fees	1,202	270

Evergreen Community Charter School
Profit & Loss
May 2020

	<u>May 20</u>	<u>May 19</u>
2390611 · Graduation	0	208
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	17	103
Total 2390614 · Office	17	103
2390612 · Supplies - Other	0	35
Total 2390612 · Supplies	17	138
2390613 · Postage and Delivery	55	83
2620348 · Internet Provider	180	180
2620400 · Repairs		
2620432 · Computer Repairs	0	728
Total 2620400 · Repairs	0	728
2620413 · Building Maintenance	0	74
2620441 · Rent	15,000	15,000
3100571 · Lunches	0	428
3200502 · Field Trip	566	1,221
3200503 · Movement	0	642
3200610 · Student Purchase out	0	2,799
Total Expense	191,257	193,979
Net Ordinary Income	-53,983	-52,514
Net Income	-53,983	-52,514