

Evergreen Community Charter School
Balance Sheet
As of June 30, 2021

Accrual Basis

	Jun 30, 21	Jun 30, 20
ASSETS		
Current Assets		
Checking/Savings		
0101 · NBT operating account	210,452	129,549
0140 · New Grant Account	3,436	10,765
0150 · Restricted Cash		
0106 · Grant Money Market	10,042	10,042
Total 0150 · Restricted Cash	10,042	10,042
Total Checking/Savings	223,930	150,356
Accounts Receivable		
0145 · Accounts Receivable	11,050	15,470
Total Accounts Receivable	11,050	15,470
Other Current Assets		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	800
0181 · Prepaid Expenses - Other	13,226	13,226
Total 0181 · Prepaid Expenses	13,959	14,026
0191 · Security Deposit	9,000	9,000
Total Other Current Assets	22,959	23,026
Total Current Assets	257,939	188,851
TOTAL ASSETS	257,939	188,851
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	8,161	8,161
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-481	1,198
0464 · EMS	8	18
0465 · Local	2,578	2,498
0467 · PSERS - Employer's	17,238	16,039
0468 · SUI	148	143
0462 · Payroll Liabilities - Other	-1,149	144
Total 0462 · Payroll Liabilities	18,342	20,040
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	299	299
Total 0480 · Grant - Deferred Revenue	299	299
Total Other Current Liabilities	26,802	28,500
Total Current Liabilities	26,802	28,500
Total Liabilities	26,802	28,500
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	109,730	52,817
Net Income	70,786	56,913
Total Equity	231,138	160,351
TOTAL LIABILITIES & EQUITY	257,939	188,851

Evergreen Community Charter School

Profit & Loss

June 2021

Accrual Basis

	Jun 21	Jun 20
Ordinary Income/Expense		
Income		
6620 · Lunch Income	300	0
6742 · Movement In	0	144
6744 · Student Purchase In		
6750 · Yearbook Income	0	736
6744 · Student Purchase In - Other	0	956
Total 6744 · Student Purchase In	0	1,692
6760 · Prom	-95	-208
6890 · Tuition	118,238	119,275
6891 · Tuition - Special Ec	21,500	17,999
6920 · Contributions Income	7,500	7,500
Total Income	147,443	146,403
Expense		
1100111 · Wages - Regular Ec	43,731	-14,529
1100112 · Contract Labor	595	0
1100210 · Insurance		
1100211 · Health Insurance	8,722	-10,337
1100212 · Dental Insurance	745	832
1100214 · Vision	136	152
Total 1100210 · Insurance	9,603	-9,353
1100221 · FICA	4,971	-22,196
1100230 · PSERS Expenses	15,550	3,400
1100442 · Copy Machine	388	0
1100540 · Advertising	40	0
1100640 · Instructional Supplies	434	264
1100761 · Teaching Equipment	0	0
1100841 · Membership Dues	40	35
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ec	9,206	6,562
1200210 · Insurance - spec ec		
1200211 · Health Insurance-Spec Ed	1,054	1,439
1200212 · Dental Insurance-spec ec	121	121
1200214 · Vision Insurance-spec ec	22	22
Total 1200210 · Insurance - spec ec	1,196	1,582
1200221 · FICA-Spec Ed	0	8,432
1200230 · PSERS Expense-Spec Ed	3,177	3,768
Total 1200000 · Special Ed Expenses	13,579	20,344
2380111 · Administrative Salaries		
2380112 · Nurse Wages	1,328	215
2380111 · Administrative Salaries - Other	10,719	10,407
Total 2380111 · Administrative Salaries	12,046	10,622
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,695	-7,783
2380212 · Dental Insurance - Admin	208	208
2380214 · Vision Ins - Admin	38	38
Total 2380210 · Insurance - admin	1,942	-7,536
2380221 · FICA - Admin	0	10,445
2380230 · Administrative PSERS	3,699	-4,663
2380440 · FICA -Nurse	0	3,040
2390330 · Professional Fees		
2390331 · Legal Fees	0	149
2390332 · Accounting	252	474
2390330 · Professional Fees - Other	0	0
Total 2390330 · Professional Fees	252	623
2390611 · Graduation	193	411

Evergreen Community Charter School

Profit & Loss

June 2021

Accrual Basis

	Jun 21	Jun 20
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	111	128
Total 2390614 · Office	111	128
2390612 · Supplies - Other	128	28
Total 2390612 · Supplies	240	156
2390613 · Postage and Delivery	55	73
2400210 · Health Insurance-Nurse	0	9,381
2400230 · PSERS ER Expense - Nurse	0	13,626
2620111 · O&M Wages	0	51,269
2620211 · O&M Health Benefits	0	21,385
2620221 · O&M FICA	0	3,922
2620230 · O&M PSERS	0	17,580
2620348 · Internet Provider	0	180
2620400 · Repairs		
2620432 · Computer Repairs	301	0
Total 2620400 · Repairs	301	0
2620401 · Utilities		
2620424 · Water	39	0
Total 2620401 · Utilities	39	0
2620413 · Building Maintenance	0	0
2620441 · Rent	15,000	15,000
3100571 · Lunches	530	0
3200506 · Yearbook	-30	0
3200610 · Student Purchase out	298	890
Total Expense	123,495	124,367
Net Ordinary Income	23,949	22,035
Net Income	23,949	22,035

Evergreen Community Charter School
Profit & Loss Budget vs. Actual
June 2021

	Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6620 · Lunch Income	300	114	186	263%
6741 · Field Trip Income	0	993	-993	0%
6742 · Movement In	0	300	-300	0%
6743 · Ski Program Income	0	0	0	0%
6744 · Student Purchase In				
6750 · Yearbook Income	0	500	-500	0%
6744 · Student Purchase In - Other	0	643	-643	0%
Total 6744 · Student Purchase In	0	1,143	-1,143	0%
6760 · Prom	-95			
6890 · Tuition	118,238	124,167	-5,929	95%
6891 · Tuition - Special Ed	21,500	18,333	3,167	117%
6920 · Contributions Income	7,500	7,500	0	100%
7330 · Reimburse Exp - SHARRS	0	0	0	0%
7504 · Reimbursement-IU20	0	0	0	0%
8390.2 · Grants	0	12,500	-12,500	0%
Total Income	147,443	165,050	-17,607	89%
Expense				
1100111 · Wages - Regular Ed	43,731	56,240	-12,509	78%
1100112 · Contract Labor	595			
1100210 · Insurance				
1100211 · Health Insurance	8,722	10,833	-2,111	81%
1100212 · Dental Insurance	745	833	-88	89%
1100214 · Vision	136	167	-31	81%
Total 1100210 · Insurance	9,603	11,833	-2,230	81%
1100221 · FICA	4,971	4,280	691	116%
1100230 · PSERS Expenses	15,550	19,340	-3,790	80%
1100442 · Copy Machine	388	0	388	100%
1100529 · Insurance - Work Comp	0	0	0	0%
1100540 · Advertising	40			
1100640 · Instructional Supplies	434	1,400	-966	31%
1100761 · Teaching Equipment	0	800	-800	0%
1100841 · Membership Dues	40	45	-5	89%
1200000 · Special Ed Expenses				
1200111 · Payroll Exp Wages - Spec Ed	9,206	10,700	-1,494	86%
1200210 · Insurance - spec ed				
1200211 · Health Insurance-Spec Ed	1,054	2,000	-946	53%
1200212 · Dental Insurance-spec ed	121	125	-4	97%
1200214 · Vision Insurance-spec ed	22	25	-3	87%
Total 1200210 · Insurance - spec ed	1,196	2,150	-954	56%
1200221 · FICA-Spec Ed	0	819	-819	0%
1200230 · PSERS Expense-Spec Ed	3,177	3,638	-461	87%
1200640 · Instructional Supplies-spec ed	0	100	-100	0%
Total 1200000 · Special Ed Expenses	13,579	17,407	-3,828	78%
2380111 · Administrative Salaries				
2380112 · Nurse Wages	1,328	3,900	-2,573	34%
2380111 · Administrative Salaries - Other	10,719	10,847	-128	99%
Total 2380111 · Administrative Salaries	12,046	14,747	-2,701	82%
2380210 · Insurance - admin				
2380211 · Health Insurance - admin	1,695	2,067	-372	82%
2380212 · Dental Insurance - Admin	208	217	-9	96%
2380214 · Vision Ins - Admin	38	42	-4	91%
Total 2380210 · Insurance - admin	1,942	2,326	-384	83%
2380221 · FICA - Admin	0	1,133	-1,133	0%
2380230 · Administrative PSERS	3,699	5,250	-1,551	70%

Evergreen Community Charter School
Profit & Loss Budget vs. Actual
June 2021

	Jun 21	Budget	\$ Over Budget	% of Budget
2390330 · Professional Fees				
2390331 · Legal Fees	0	100	-100	0%
2390332 · Accounting	252	667	-415	38%
2390330 · Professional Fees - Other	0	100	-100	0%
Total 2390330 · Professional Fees	252	867	-615	29%
2390611 · Graduation	193	334	-141	58%
2390612 · Supplies				
2390614 · Office				
2390610 · Office Supplies	111	200	-89	56%
Total 2390614 · Office	111	200	-89	56%
2390612 · Supplies - Other	128	220	-92	58%
Total 2390612 · Supplies	240	420	-180	57%
2390613 · Postage and Delivery	55	75	-20	73%
2620348 · Internet Provider	0	75	-75	0%
2620400 · Repairs				
2390432 · Equipment Repairs	0	100	-100	0%
2620432 · Computer Repairs	301	300	1	100%
Total 2620400 · Repairs	301	400	-99	75%
2620401 · Utilities				
2620424 · Water	39	50	-11	77%
Total 2620401 · Utilities	39	50	-11	77%
2620413 · Building Maintenance	0	50	-50	0%
2620441 · Rent	15,000	15,000	0	100%
2620538 · Telephone	0	200	-200	0%
3100571 · Lunches	530			
3200501 · Family Ski Trip Out	0	0	0	0%
3200502 · Field Trip	0	360	-360	0%
3200503 · Movement	0	300	-300	0%
3200504 · Ski Program out	0	0	0	0%
3200505 · Theater	0	0	0	0%
3200506 · Yearbook	-30	0	-30	100%
3200610 · Student Purchase out	298	500	-202	60%
Total Expense	123,495	153,432	-29,937	80%
Net Ordinary Income	23,949	11,618	12,331	206%
Net Income	23,949	11,618	12,331	206%