

## Evergreen Community Charter School Balance Sheet

Accrual Basis

	Jul 31, 19	Jul 31, 18
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
0101 - NBT operating account	125,107	44,943
0107 - ESSA Money Market-Lease reserv	0	20,571
0140 - New Grant Account	876	5,397
0150 - Restricted Cash		
0106 - Grant Money Market	47	47
0150 - Restricted Cash - Other	-10	0
Total 0150 - Restricted Cash	<u>37</u>	<u>47</u>
Total Checking/Savings	<u>126,020</u>	<u>70,957</u>
Accounts Receivable		
0145 - Accounts Receivable	25,282	116,113
Total Accounts Receivable	<u>25,282</u>	<u>116,113</u>
Other Current Assets		
0109 - Undeposited Funds	0	0
0181 - Prepaid Expenses		
0192 - Unemployment Deposit	800	800
Total 0181 - Prepaid Expenses	<u>800</u>	<u>800</u>
0191 - Security Deposit	9,000	9,000
Total Other Current Assets	<u>9,800</u>	<u>9,800</u>
Total Current Assets	<u>161,102</u>	<u>196,871</u>
<b>TOTAL ASSETS</b>	<b><u>161,102</u></b>	<b><u>196,871</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0462 - Payroll Liabilities		
0462.1 - PSERS employee	1,534	3,281
0464 - EMS	368	368
0465 - Local	439	425
0467 - PSERS - Employer's	3,801	90,891
0468 - SUI	115	25
0462 - Payroll Liabilities - Other	266	418
Total 0462 - Payroll Liabilities	<u>6,524</u>	<u>95,408</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>6,823</u>	<u>95,706</u>
Total Current Liabilities	<u>6,823</u>	<u>95,706</u>
Total Liabilities	<u>6,823</u>	<u>95,706</u>
Equity		
0799 - Net Assets	296,478	296,478
0800 - Retained Earnings	-179,771	-256,161
Net Income	37,572	60,848
Total Equity	<u>154,279</u>	<u>101,164</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>161,102</u></b>	<b><u>196,871</u></b>

## Evergreen Community Charter School Profit & Loss

Accrual Basis

	Jul '18 - Jun 19	Jul '17 - Jun 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4110 · Grants	20,588	35,071
6510 · Interest Income	72	12
6620 · Lunch Income	2,954	2,689
6740 · Family Ski Field Trip In	6,572	2,766
6741 · Field Trip Income	5,212	4,725
6742 · Movement In	3,669	4,719
6743 · Ski Program Income	8,931	9,805
6744 · Student Purchase In		
6750 · Yearbook Income	1,650	378
6744 · Student Purchase In - Other	2,770	2,006
<b>Total 6744 · Student Purchase In</b>	<b>4,420</b>	<b>2,384</b>
6745 · Theater In	600	162
6760 · Prom	3,345	577
6890 · Tuition	1,424,494	1,318,250
6891 · Tuition - Special Ed	262,386	198,622
6892 · Tuition Adjustment	1,664	-3,977
6920 · Contributions Income	11,275	1,808
7030 · Other Income	22,500	15
7330 · Reimburse Exp - SHARRS	1,660	1,695
7504 · Reimbursement-IJ2C	6,040	8,202
8390.1 · Ready to Learn Grant	4,349	1,480
<b>Total Income</b>	<b>1,790,710</b>	<b>1,589,005</b>
<b>Expense</b>		
PSERS EMPLOYEE PA	1,447	0
1100111 · Wages - Regular Ed	583,961	575,738
1100112 · Contract Labor	890	0
1100210 · Insurance		
1100211 · Health Insurance	129,676	134,022
1100212 · Dental Insurance	10,928	8,644
1100213 · Unemployment Expenses	13,553	174
1100214 · Vision	1,698	1,888
1100210 · Insurance - Other	3,722	3,722
<b>Total 1100210 · Insurance</b>	<b>159,578</b>	<b>148,251</b>
1100220 · Payroll Taxes	82	2,594
1100221 · FICA	59,415	43,848
1100230 · PSERS Expenses	179,760	186,753
1100433 · Automobile Expense	253	0
1100442 · Copy Machine	1,370	1,268
1100523 · Insurance - Bonding	100	100
1100529 · Insurance - Work Comp	7,745	8,067
1100540 · Advertising	151	63
1100640 · Instructional Supplies	9,247	19,303
1100761 · Teaching Equipment	13,132	7,793
1100810 · Bank Service Charges	10	32
1100841 · Membership Dues	609	1,316
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	107,108	103,961
1200210 · Insurance - spec ec		
1200211 · Health Insurance-Spec Ec	12,101	21,927
1200212 · Dental Insurance-spec ec	1,331	1,452
1200214 · Vision Insurance-spec ec	262	262
<b>Total 1200210 · Insurance - spec ec</b>	<b>13,694</b>	<b>23,642</b>

## Evergreen Community Charter School Profit & Loss

Accrual Basis

	Jul '18 - Jun 19	Jul '17 - Jun 18
1200221 · FICA-Spec Ed	2,398	8,018
1200230 · PSERS Expense-Spec Ec	34,908	34,181
1200523 · Insurance - special ec	965	0
1200640 · Instructional Supplies-spec ec	23	18
1200000 · Special Ed Expenses - Other	299	888
<b>Total 1200000 · Special Ed Expenses:</b>	<b>159,395</b>	<b>170,708</b>
2018 · Grant	0	237
2380111 · Administrative Salaries		
2380112 · Nurse Wages	31,759	30,902
2380111 · Administrative Salaries - Other	130,268	127,088
<b>Total 2380111 · Administrative Salaries</b>	<b>162,027</b>	<b>157,989</b>
2380210 · Insurance - admir		
2380211 · Health Insurance - admir	22,066	27,092
2380212 · Dental Insurance - Admir	2,497	4,342
2380214 · Vision Ins - Admin	576	458
<b>Total 2380210 · Insurance - admir</b>	<b>25,140</b>	<b>31,891</b>
2380221 · FICA - Admin	3,289	12,060
2380230 · Administrative PSERS	63,025	41,348
2390330 · Professional Fees		
2390331 · Legal Fees	1,023	970
2390332 · Accounting	21,099	16,248
2390330 · Professional Fees - Other	1,907	2,326
<b>Total 2390330 · Professional Fees</b>	<b>24,028</b>	<b>19,544</b>
2390560 · Grading System	999	999
2390611 · Graduation	272	445
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	1,975	966
<b>Total 2390614 · Office</b>	<b>1,975</b>	<b>966</b>
2390612 · Supplies - Other	1,481	1,809
<b>Total 2390612 · Supplies</b>	<b>3,457</b>	<b>2,574</b>
2390613 · Postage and Delivery	808	552
2620348 · Internet Provider	1,618	1,740
2620400 · Repairs		
2390432 · Equipment Repairs	175	548
2620431 · Building Repairs	0	0
2620432 · Computer Repairs	8,036	4,708
<b>Total 2620400 · Repairs</b>	<b>8,211</b>	<b>5,256</b>
2620401 · Utilities		
2620424 · Water	509	723
<b>Total 2620401 · Utilities</b>	<b>509</b>	<b>723</b>
2620413 · Building Maintenance	1,458	184
2620441 · Rent	180,000	180,000
2620538 · Telephone	372	2,144
2690431 · Grant Expense	2,300	0
3100571 · Lunches	3,609	3,326
3200501 · Family Ski Trip Out	100	3,879
3200502 · Field Trip	8,540	2,162
3200503 · Movement	3,843	4,782
3200504 · Ski Program out	9,299	9,804
3200505 · Theater	0	189
3200506 · Yearbook	0	-1,063

**Evergreen Community Charter School  
Profit & Loss**

**Accrual Basis**

	<u>Jul '18 - Jun 19</u>	<u>Jul '17 - Jun 18</u>
3200507 · School Sponsored Athletics	5,591	5,051
3200610 · Student Purchase out	12,001	2,473
6200 · Interest Expense	2,847	5,308
<b>Total Expense</b>	<b>1,700,388</b>	<b>1,659,432</b>
<b>Net Ordinary Income</b>	<b>90,322</b>	<b>-70,428</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
5110 · Foundation Loan Principal	26,853	34,292
<b>Total Other Expense</b>	<b>26,853</b>	<b>34,292</b>
<b>Net Other Income</b>	<b>-26,853</b>	<b>-34,292</b>
<b>Net Income</b>	<b>63,470</b>	<b>-104,720</b>