

Evergreen Community Charter School
Profit & Loss
February 2024

Accrual Basis

	Feb 24	Feb 23
Ordinary Income/Expense		
Income		
6620 · Lunch Income	678	410
6740 · Family Ski Field Trip In	30,837	15,017
6741 · Field Trip Income	100	0
6742 · Movement In	288	702
6743 · Ski Program Income	750	0
6744 · Student Purchase In	0	50
6760 · Prom	15	-1,300
6890 · Tuition	127,401	128,406
6881 · Tuition - Special Ed	39,400	26,747
7030 · Other Income	7,900	0
Total Income	207,369	170,032
Expense		
1100111 · Wages - Regular Ed	63,560	57,196
1100210 · Insurance		
1100211 · Health Insurance	10,269	11,537
1100212 · Dental Insurance	1,166	1,166
1100214 · Vision	166	178
Total 1100210 · Insurance	11,601	12,882
1100221 · FICA	6,616	6,387
1100230 · PSERS Expenses	22,279	21,308
1100640 · Instructional Supplies	843	1,427
1100761 · Teaching Equipment	5,272	362
1100810 · Bank Service Charges	37	5
1100841 · Membership Dues	436	44
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	10,749	10,154
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,315	1,205
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	0	23
1200210 · Insurance - spec ed - Other	36	0
Total 1200210 · Insurance - spec ed	1,351	1,228
1200230 · PSERS Expense-Spec Ed	3,655	3,504
Total 1200000 · Special Ed Expenses	15,754	14,886
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	4,549
2380111 · Administrative Salaries - Other	12,172	11,593
Total 2380111 · Administrative Salaries	12,172	16,141
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,386	1,298
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	42	40
Total 2380210 · Insurance - admin	1,428	1,339
2380230 · Administrative PSERS	4,139	4,001
2390330 · Professional Fees		
2390329 · Consulting	305	0
2390331 · Legal Fees	307	0
2390332 · Accounting	2,315	0
2390330 · Professional Fees - Other	793	700
Total 2390330 · Professional Fees	3,719	700
2390611 · Graduation	-16	0

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2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	0	0
2390614 · Office - Other	-122	0
Total 2390614 · Office	-122	0
2390612 · Supplies - Other	46	98
Total 2390612 · Supplies	-76	98
2620400 · Repairs		
2620432 · Computer Repairs	1,709	492
Total 2620400 · Repairs	1,709	492
2620401 · Utilities	454	453
2620441 · Rent	15,000	15,000
2690431 · Grant Expense	0	200
3100671 · Lunches	1,035	713
3200501 · Family Ski Trip Out	27,418	29,926
3200502 · Field Trip	210	110
3200503 · Movement	473	729
3200610 · Student Purchase out	0	342
Total Expense	194,065	184,741
Net Ordinary Income	13,305	-14,709
Net Income	13,305	-14,709

**Evergreen Community Charter School
Profit & Loss**

July 2023 through February 2024

Accrual Basis

	Jul '23 - Feb 24	Jul '22 - Feb 23
Ordinary Income/Expense		
Income		
1 · Donation	0	600
6620 · Lunch Income	2,793	3,115
6740 · Family Ski Field Trip In	35,297	25,728
6741 · Field Trip Income	1,890	1,005
6742 · Movement In	2,933	2,678
6743 · Ski Program Income	11,618	6,939
6744 · Student Purchase In		
6750 · Yearbook Income	0	612
6744 · Student Purchase In - Other	2,202	2,800
Total 6744 · Student Purchase In	2,202	3,412
6745 · Theater In	0	510
6760 · Prom	-200	-1,249
6890 · Tuition	1,095,354	1,006,245
6891 · Tuition - Special Ed	317,950	251,259
6920 · Contributions Income	3,000	10,500
7030 · Other Income	16,240	15,202
7330 · Reimburse Exp - SHARRS	1,530	1,545
8390.1 · Ready to Learn Grant	4,549	0
8390.2 · Grants	32,587	33,469
Total Income	1,527,743	1,360,969
Expense		
1100111 · Wages - Regular Ed	473,459	344,615
1100210 · Insurance		
1100211 · Health Insurance	87,943	72,824
1100212 · Dental Insurance	9,497	9,144
1100214 · Vision	1,339	1,163
1100210 · Insurance - Other	4,068	25,275
Total 1100210 · Insurance	102,847	108,406
1100221 · FICA	51,021	42,511
1100230 · PSERS Expenses	183,368	127,366
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	568	1,864
1100529 · Insurance - Work Comp	7,942	8,480
1100640 · Instructional Supplies	11,558	8,068
1100761 · Teaching Equipment	6,352	14,069
1100810 · Bank Service Charges	368	1,260
1100841 · Membership Dues	1,345	1,377
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	91,181	85,586
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	17,607	11,745
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	83	115
1200210 · Insurance - spec ed - Other	189	46
Total 1200210 · Insurance - spec ed	17,879	11,907
1200230 · PSERS Expense-Spec Ed	31,105	29,536
1200000 · Special Ed Expenses - Other	7,319	10,145
Total 1200000 · Special Ed Expenses	147,483	137,173
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	28,489
2380111 · Administrative Salaries - Other	102,304	97,156
Total 2380111 · Administrative Salaries	102,304	126,645

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	Jul '23 - Feb 24	Jul '22 - Feb 23
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	16,145	13,348
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	332	282
Total 2380210 · Insurance - admin	16,476	13,629
2380230 · Administrative PSERS	35,243	33,859
2390330 · Professional Fees		
2390329 · Consulting	1,821	0
2390331 · Legal Fees	1,361	379
2390332 · Accounting	22,807	17,202
2390330 · Professional Fees - Other	5,066	5,893
Total 2390330 · Professional Fees	31,055	23,474
2390611 · Graduation	618	2,006
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	342	66
2390614 · Office - Other	-122	0
Total 2390614 · Office	220	66
2390612 · Supplies - Other	1,634	4,184
Total 2390612 · Supplies	1,855	4,251
2390613 · Postage and Delivery	355	383
2620400 · Repairs		
2620432 · Computer Repairs	9,212	15,420
Total 2620400 · Repairs	9,212	15,420
2620401 · Utilities	4,060	3,935
2620441 · Rent	105,000	105,000
2690431 · Grant Expense	0	200
3100571 · Lunches	3,929	3,469
3200501 · Family Ski Trip Out	36,918	29,926
3200502 · Field Trip	2,391	1,420
3200503 · Movement	3,394	2,948
3200504 · Ski Program out	10,768	7,105
3200506 · Yearbook	1,500	0
3200507 · School Sponsored Athletics	1,152	532
3200610 · Student Purchase out	1,457	767
Total Expense	1,333,986	1,169,156
Net Ordinary Income	193,758	191,802
Net Income	193,758	191,802

Evergreen Community Charter School
Balance Sheet
As of February 29, 2024

Accrual Basis

	Feb 29, 24	Feb 28, 23
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	425,882	389,249
0111 · Scholarship CD	3,723	3,723
0140 · New Grant Account	17,915	20,333
Total Checking/Savings	447,520	413,306
Accounts Receivable		
0145 · Accounts Receivable	57,391	-9,634
Total Accounts Receivable	57,391	-9,634
Other Current Assets		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	14,872	13,226
Total 0181 · Prepaid Expenses	15,606	13,959
0191 · Security Deposit	9,000	9,000
2120 · Payroll Asset	-2,492	0
Total Other Current Assets	22,114	22,959
Total Current Assets	527,026	426,631
TOTAL ASSETS	527,026	426,631
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	13,761
0462 · Payroll Liabilities		
0462.1 · PSERS employee	287	6,165
0463 · 941	0	-827
0464 · EMS	120	-48
0465 · Local	1,781	1,803
0467 · PSERS - Employer's	15,327	21,009
0468 · SUI	121	117
0462 · Payroll Liabilities - Other	-70	-462
Total 0462 · Payroll Liabilities	17,567	27,756
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	11,719	11,719
Total 0480 · Grant - Deferred Revenue	11,719	11,719
Total Other Current Liabilities	43,046	53,236
Total Current Liabilities	43,046	53,236
Total Liabilities	43,046	53,236
Equity		
0791 · Invested in Capital Assets	-50,000	0
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	282,735	124,106
0820 · Restricted Fund Balance	6,866	6,866
Net Income	193,758	191,802
Total Equity	483,979	373,395
TOTAL LIABILITIES & EQUITY	527,026	426,631