

Evergreen Community Charter School
Balance Sheet
As of August 31, 2024

Accrual Basis

	Aug 31, 24	Aug 31, 23
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	521,831	421,366
0111 · Scholarship CD	3,741	3,741
0140 · New Grant Account	6,873	34,242
Total Checking/Savings	532,446	459,349
Accounts Receivable		
0145 · Accounts Receivable	-27,709	96,410
Total Accounts Receivable	-27,709	96,410
Other Current Assets		
0109 · Undeposited Funds	161,494	0
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	14,872	14,872
Total 0181 · Prepaid Expenses	15,606	15,606
0191 · Security Deposit	9,000	9,000
2120 · Payroll Asset	-2,492	0
Total Other Current Assets	183,608	24,606
Total Current Assets	688,345	580,364
TOTAL ASSETS	688,345	580,364
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	66,668	66,668
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-4,063	3,846
0463 · 941	8,313	533
0464 · EMS	102	82
0465 · Local	1,438	1,076
0466 · PA WH	1,102	72
0467 · PSERS - Employer's	53,904	63,113
0468 · SUI	100	74
0462 · Payroll Liabilities - Other	10,882	4,425
Total 0462 · Payroll Liabilities	71,778	73,221
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	7,113	7,113
Total 0480 · Grant - Deferred Revenue	7,113	7,113
Total Other Current Liabilities	145,559	147,002
Total Current Liabilities	145,559	147,002
Total Liabilities	145,559	147,002
Equity		
0791 · Invested in Capital Assets	-50,000	0
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	403,773	228,100
0820 · Restricted Fund Balance	6,866	6,866
Net Income	131,526	147,776
Total Equity	542,786	433,382
TOTAL LIABILITIES & EQUITY	688,345	580,364

Evergreen Community Charter School
Profit & Loss
August 2024

Accrual Basis

	Aug 24	Aug 23
Ordinary Income/Expense		
Income		
6890 · Tuition	134,603	126,109
6891 · Tuition - Special Ed	53,329	34,094
7030 · Other Income	160	160
8200 · Federal Grants Pass-thru State	33,502	0
8390.2 · Grants	0	32,587
Total Income	221,594	192,950
Expense		
1100111 · Wages - Regular Ed	54,729	32,230
1100210 · Insurance		
1100211 · Health Insurance	14,289	11,368
1100212 · Dental Insurance	1,166	1,250
1100214 · Vision	171	184
1100210 · Insurance - Other	159	0
Total 1100210 · Insurance	15,785	12,802
1100221 · FICA	6,817	4,129
1100230 · PSERS Expenses	18,656	11,122
1100442 · Copy Machine	0	0
1100640 · Instructional Supplies	4,217	1,062
1100761 · Teaching Equipment	307	0
1100810 · Bank Service Charges	5	40
1100841 · Membership Dues	54	37
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	16,123	10,154
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	4,736	1,193
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	0	24
1200210 · Insurance - spec ed - Other	37	0
Total 1200210 · Insurance - spec ed	4,773	1,217
1200230 · PSERS Expense-Spec Ed	5,482	3,504
1200000 · Special Ed Expenses - Other	1,500	0
Total 1200000 · Special Ed Expenses	27,875	14,875
2380111 · Administrative Salaries	18,258	11,593
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,515	1,360
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	42
Total 2380210 · Insurance - admin	1,558	1,402
2380230 · Administrative PSERS	6,208	4,001
2390330 · Professional Fees		
2390331 · Legal Fees	0	104
2390332 · Accounting	5,531	813
2390330 · Professional Fees - Other	159	205
Total 2390330 · Professional Fees	5,690	1,122
2390611 · Graduation	0	262
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	382	27
Total 2390614 · Office	382	27
2390612 · Supplies - Other	533	0
Total 2390612 · Supplies	915	27

Evergreen Community Charter School
Profit & Loss
August 2024

Accrual Basis

	Aug 24	Aug 23
2390613 - Postage and Delivery	80	0
2620400 - Repairs		
2620432 - Computer Repairs	0	1,233
Total 2620400 - Repairs	0	1,233
2620401 - Utilities		
2620424 - Water	250	0
2620401 - Utilities - Other	455	453
Total 2620401 - Utilities	705	453
2620441 - Rent	15,000	15,000
3200502 - Field Trip	0	0
3200506 - Yearbook	0	1,500
Total Expense	176,861	112,889
Net Ordinary Income	44,733	80,061
Net Income	44,733	80,061

Evergreen Community Charter School
Profit & Loss
July through August 2024

Accrual Basis

	Jul - Aug 24	Jul - Aug 23
Ordinary Income/Expense		
Income		
6820 · Lunch Income	0	40
6890 · Tuition	275,604	267,772
6891 · Tuition - Special Ed	113,376	78,433
6892 · Tuition Adjustment	27,951	0
6920 · Contributions Income	400	0
7030 · Other Income	320	160
8200 · Federal Grants Pass-thru State	33,502	0
8390.2 · Grants	0	32,587
Total Income	451,154	378,992
Expense		
1100111 · Wages - Regular Ed	85,356	82,118
1100210 · Insurance		
1100211 · Health Insurance	25,010	23,537
1100212 · Dental Insurance	2,332	2,500
1100214 · Vision	337	362
1100210 · Insurance - Other	508	0
Total 1100210 · Insurance	28,188	26,398
1100221 · FICA	10,913	8,079
1100230 · PSERS Expenses	29,069	21,437
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	0	0
1100640 · Instructional Supplies	7,031	5,856
1100761 · Teaching Equipment	6,342	453
1100810 · Bank Service Charges	15	45
1100841 · Membership Dues	91	74
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	26,872	20,308
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	18,296	7,354
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	0	47
1200210 · Insurance - spec ed - Other	72	0
Total 1200210 · Insurance - spec ed	18,368	7,401
1200230 · PSERS Expense-Spec Ed	9,136	7,008
1200000 · Special Ed Expenses - Other	1,500	0
Total 1200000 · Special Ed Expenses	55,877	34,718
2380111 · Administrative Salaries	30,430	23,185
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	4,555	4,302
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	84	82
Total 2380210 · Insurance - admin	4,640	4,384
2380230 · Administrative PSERS	10,346	8,001
2390330 · Professional Fees		
2390331 · Legal Fees	462	104
2390332 · Accounting	5,531	813
2390330 · Professional Fees - Other	252	205
Total 2390330 · Professional Fees	6,245	1,122
2390611 · Graduation	103	262

Evergreen Community Charter School
Profit & Loss

July through August 2024

Accrual Basis

	Jul - Aug 24	Jul - Aug 23
2390612 • Supplies		
2390614 • Office		
2390610 • Office Supplies	382	167
Total 2390614 • Office	382	167
2390612 • Supplies - Other	651	0
Total 2390612 • Supplies	1,032	167
2390613 • Postage and Delivery	148	75
2620400 • Repairs		
2620432 • Computer Repairs	0	2,315
Total 2620400 • Repairs	0	2,315
2620401 • Utilities		
2620424 • Water	250	0
2620401 • Utilities - Other	910	907
Total 2620401 • Utilities	1,160	907
2620441 • Rent	30,000	30,000
3100571 • Lunches	0	22
3200502 • Field Trip	0	0
3200506 • Yearbook	0	1,500
3200507 • School Sponsored Athletics	12,642	0
3200610 • Student Purchase out	0	100
Total Expense	319,628	231,216
Net Ordinary Income	131,526	147,776
Net Income	131,526	147,776