

Evergreen Community Charter School
Balance Sheet
As of July 31, 2023

	Jul 31, 23	Jul 31, 22
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	415,017	194,507
0111 · Scholarship CD	3,723	3,723
0140 · New Grant Account	759	8,826
0150 · Restricted Cash		
0106 · Grant Money Market	0	10,047
Total 0150 · Restricted Cash	0	10,047
Total Checking/Savings	419,500	217,102
Accounts Receivable		
0145 · Accounts Receivable	33,277	185,407
Total Accounts Receivable	33,277	185,407
Other Current Assets		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	13,226	13,226
Total 0181 · Prepaid Expenses	13,959	13,959
0191 · Security Deposit	9,000	9,000
Total Other Current Assets	22,959	22,959
Total Current Assets	475,735	425,469
TOTAL ASSETS	475,735	425,469
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	13,761
0462 · Payroll Liabilities		
0462.1 · PSERS employee	7,349	2,936
0463 · 941	-827	-827
0464 · EMS	-128	48
0465 · Local	608	3,088
0467 · PSERS - Employer's	23,940	11,065
0468 · SUI	36	178
0462 · Payroll Liabilities - Other	-641	-2,062
Total 0462 · Payroll Liabilities	30,336	14,427
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	299	299
Total 0480 · Grant - Deferred Revenue	299	299
Total Other Current Liabilities	44,396	28,487
Total Current Liabilities	44,396	28,487
Total Liabilities	44,396	28,487
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	329,820	290,457
0820 · Restricted Fund Balance	6,850	6,850
Net Income	44,048	49,054
Total Equity	431,339	396,982
TOTAL LIABILITIES & EQUITY	475,735	425,469

Evergreen Community Charter School

Profit & Loss

July 2023

Accrual Basis

	Jul 23	Jul 22
Ordinary Income/Expense		
Income		
1 • Donation	0	600
6820 • Lunch Income	40	0
6890 • Tuition	124,765	122,782
6891 • Tuition - Special Ed	37,477	32,879
7030 • Other Income	0	68
Total Income	162,282	156,330
Expense		
1100111 • Wages - Regular Ed	29,889	27,733
1100210 • Insurance		
1100211 • Health Insurance	12,168	9,040
1100212 • Dental Insurance	1,250	1,031
1100214 • Vision	178	123
Total 1100210 • Insurance	13,597	10,194
1100221 • FICA	3,950	3,692
1100230 • PSERS Expenses	10,315	9,571
1100442 • Copy Machine	0	351
1100540 • Advertising	4,839	0
1100640 • Instructional Supplies	4,662	1,299
1100761 • Teaching Equipment	453	406
1100810 • Bank Service Charges	5	431
1100841 • Membership Dues	37	11
1200000 • Special Ed Expenses		
1200111 • Payroll Exp Wages - Spec Ed	10,154	9,482
1200210 • Insurance - spec ed		
1200211 • Health Insurance-Spec Ed	2,161	1,572
1200212 • Dental Insurance-spec ed	0	0
1200214 • Vision Insurance-spec ed	23	23
Total 1200210 • Insurance - spec ed	2,184	1,594
1200230 • PSERS Expense-Spec Ed	3,504	3,272
Total 1200000 • Special Ed Expenses	15,842	14,348
2380111 • Administrative Salaries	11,593	11,040
2380210 • Insurance - admin		
2380211 • Health Insurance - admin	2,942	1,354
2380212 • Dental Insurance - Admin	0	0
2380214 • Vision Ins - Admin	40	39
Total 2380210 • Insurance - admin	2,982	1,393
2380230 • Administrative PSERS	4,001	3,810
2390330 • Professional Fees	0	667
2390611 • Graduation	0	1,635
2390612 • Supplies		
2390614 • Office		
2390610 • Office Supplies	140	0
Total 2390614 • Office	140	0
2390612 • Supplies - Other	0	1,206
Total 2390612 • Supplies	140	1,206
2390613 • Postage and Delivery	75	0
2620400 • Repairs		
2620432 • Computer Repairs	1,082	4,409
Total 2620400 • Repairs	1,082	4,409
2620401 • Utilities	453	0

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Profit & Loss

Accrual Basis

July 2023

	Jul 23	Jul 22
2620441 · Rent	15,000	15,000
3100571 · Lunches	22	81
3200502 · Field Trip	0	0
3200810 · Student Purchase out	100	0
Total Expense	118,235	107,276
Net Ordinary Income	44,048	49,054
Net Income	44,048	49,054