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

Accrual Basis

	May 31, 24	May 31, 23
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	429,895	361,187
0111 · Scholarship CD	3,741	3,723
0140 · New Grant Account	14,014	13,579
Total Checking/Savings	447,651	378,489
Accounts Receivable		
0145 · Accounts Receivable	56,425	-32,634
Total Accounts Receivable	56,425	-32,634
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	526,190	368,814
TOTAL ASSETS	**526,190**	**368,814**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	66,668	13,761
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-3,883	9,787
0463 · 941	0	-827
0464 · EMS	112	-48
0465 · Local	1,687	1,793
0466 · PA WH	36	0
0467 · PSERS - Employer's	54,067	35,763
0468 · SUI	115	117
0462 · Payroll Liabilities - Other	7,743	1,285
Total 0462 · Payroll Liabilities	59,877	47,870
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	7,113	11,719
Total 0480 · Grant - Deferred Revenue	7,113	11,719
Total Other Current Liabilities	133,657	73,350
Total Current Liabilities	133,657	73,350
Total Liabilities	133,657	73,350
Equity		
0791 · Invested in Capital Assets	-50,000	0
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	228,100	124,106
0820 · Restricted Fund Balance	6,866	6,866
Net Income	156,946	113,872
Total Equity	392,532	295,464
TOTAL LIABILITIES & EQUITY	**526,190**	**368,814**

Evergreen Community Charter School
Profit & Loss
Accrual Basis — May 2024

	May 24	May 23
Ordinary Income/Expense		
Income		
6620 · Lunch Income	497	728
6741 · Field Trip Income	1,408	630
6742 · Movement In	828	527
6744 · Student Purchase In		
6750 · Yearbook Income	1,522	1,124
6744 · Student Purchase In - Other	1,366	1,570
Total 6744 · Student Purchase In	2,888	2,694
6760 · Prom	-2,742	245
6890 · Tuition	127,401	125,915
6891 · Tuition - Special Ed	39,400	27,074
6920 · Contributions Income	4,000	0
Total Income	173,680	157,813
Expense		
1100111 · Wages - Regular Ed	59,706	56,861
1100210 · Insurance		
1100211 · Health Insurance	14,287	15,019
1100212 · Dental Insurance	1,166	1,250
1100214 · Vision	166	178
Total 1100210 · Insurance	15,619	16,447
1100221 · FICA	6,321	6,344
1100230 · PSERS Expenses	20,527	21,115
1100442 · Copy Machine	62	179
1100540 · Advertising	144	32
1100640 · Instructional Supplies	887	671
1100761 · Teaching Equipment	39	0
1100810 · Bank Service Charges	142	5
1100841 · Membership Dues	92	208
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	10,749	10,154
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,202	1,134
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	1,237	1,157
1200230 · PSERS Expense-Spec Ed	3,655	3,504
Total 1200000 · Special Ed Expenses	15,641	14,815
2380111 · Adminsitrative Salaries		
2380112 · Nurse Wages	0	4,325
2380111 · Adminsitrative Salaries - Other	12,172	11,593
Total 2380111 · Adminsitrative Salaries	12,172	15,918
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

Evergreen Community Charter School
Profit & Loss
May 2024

Accrual Basis

	May 24	May 23
2390330 · Professional Fees		
2390329 · Consulting	6,670	0
2390331 · Legal Fees	1,237	985
2390332 · Accounting	450	693
2390330 · Professional Fees - Other	1,473	539
Total 2390330 · Professional Fees	9,829	2,217
2390611 · Graduation	1,087	753
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	100	488
Total 2390614 · Office	100	488
2390612 · Supplies - Other	117	94
Total 2390612 · Supplies	217	582
2390613 · Postage and Delivery	0	64
2620400 · Repairs		
2620432 · Computer Repairs	889	466
Total 2620400 · Repairs	889	466
2620401 · Utilities	455	453
2620441 · Rent	0	15,000
3100571 · Lunches	1,148	729
3200502 · Field Trip	1,506	-691
3200503 · Movement	158	0
3200610 · Student Purchase out	1,366	3,460
Total Expense	153,575	160,970
Net Ordinary Income	20,105	-3,157
Net Income	**20,105**	**-3,157**