

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

	Mar 31, 24	Mar 31, 23
ASSETS		
Current Assets		
Checking/Savings		
0100 - NBT New Operating Account	400,071	329,549
0111 - Scholarship CD	3,723	3,723
0140 - New Grant Account	16,737	18,757
Total Checking/Savings	420,531	352,029
Accounts Receivable		
0145 - Accounts Receivable	63,283	9,695
Total Accounts Receivable	63,283	9,695
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
0181 - Security Deposit	9,000	9,000
2120 - Payroll Asset	-2,492	0
Total Other Current Assets	22,114	22,959
Total Current Assets	505,928	384,683
TOTAL ASSETS	505,928	384,683
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	13,761	13,761
0462 - Payroll Liabilities		
0462.1 - PSERS employee	3,287	9,038
0463 - 941	10,553	9,236
0464 - EMS	210	42
0465 - Local	3,122	3,095
0466 - PA WH	1,357	1,295
0467 - PSERS - Employer's	28,873	33,417
0468 - SUI	213	205
0462 - Payroll Liabilities - Other	2,929	1,515
Total 0462 - Payroll Liabilities	50,544	57,844
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	76,024	83,324
Total Current Liabilities	76,024	83,324
Total Liabilities	76,024	83,324
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	139,683	119,767
Total Equity	429,905	301,360
TOTAL LIABILITIES & EQUITY	505,928	384,683

Evergreen Community Charter School
Profit & Loss
March 2024

	Mar 24	Mar 23
Ordinary Income/Expense		
Income		
6620 · Lunch Income	147	679
6740 · Family Ski Field Trip In	500	4,522
6742 · Movement In	405	800
6744 · Student Purchase In	12	0
6760 · Prom	862	1,925
6890 · Tuition	127,401	125,915
8891 · Tuition - Special Ed	39,400	27,074
7030 · Other Income	200	0
Total Income	168,928	160,915
Expense		
1100111 · Wages - Regular Ed	96,321	86,106
1100210 · Insurance		
1100211 · Health Insurance	10,635	12,342
1100212 · Dental Insurance	1,166	1,746
1100214 · Vision	166	178
Total 1100210 · Insurance	11,967	14,266
1100221 · FICA	9,999	9,632
1100230 · PSERS Expenses	33,259	32,194
1100442 · Copy Machine	0	193
1100529 · Insurance - Work Comp	377	0
1100540 · Advertising	94	0
1100640 · Instructional Supplies	442	924
1100761 · Teaching Equipment	0	0
1100810 · Bank Service Charges	55	137
1100841 · Membership Dues	126	90
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	16,123	15,231
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,437	1,363
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	1,473	1,387
1200230 · PSERS Expense-Spec Ed	5,482	5,256
1200640 · Instructional Supplies-spec ed	0	0
Total 1200000 · Special Ed Expenses	23,078	21,874
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	7,182
2380111 · Administrative Salaries - Other	18,258	17,389
Total 2380111 · Administrative Salaries	18,258	24,571
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,752	1,773
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	42	40
Total 2380210 · Insurance - admin	1,794	1,814
2380230 · Administrative PSERS	6,208	6,001
2390330 · Professional Fees		
2390331 · Legal Fees	1,153	0
2390332 · Accounting	315	932
2390330 · Professional Fees - Other	1,893	510
Total 2390330 · Professional Fees	3,361	1,442
2390611 · Graduation	0	319

Evergreen Community Charter School
Profit & Loss
March 2024

	Mar 24	Mar 23
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	0	100
Total 2390614 · Office	0	100
2390612 · Supplies - Other	469	86
Total 2390612 · Supplies	469	186
2390613 · Postage and Delivery	68	63
2620400 · Repairs		
2620432 · Computer Repairs	634	1,054
Total 2620400 · Repairs	634	1,054
2620401 · Utilities	455	454
2620441 · Rent	15,000	30,000
3100571 · Lunches	106	602
3200502 · Field Trip	178	0
3200503 · Movement	752	1,031
Total Expense	223,002	232,950
Net Ordinary Income	-54,075	-72,035
Net Income	-54,075	-72,035

Evergreen Community Charter School

Profit & Loss

July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23
Ordinary Income/Expense		
Income		
1 · Donation	0	600
6620 · Lunch Income	2,940	3,794
6740 · Family Ski Field Trip In	35,797	30,250
6741 · Field Trip Income	1,890	1,005
6742 · Movement In	3,338	3,478
6743 · Ski Program Income	11,618	6,939
6744 · Student Purchase In		
6750 · Yearbook Income	0	612
6744 · Student Purchase In - Other	2,214	2,800
Total 6744 · Student Purchase In	2,214	3,412
6745 · Theater In	0	510
6760 · Prom	662	676
6890 · Tuition	1,222,755	1,132,161
6891 · Tuition - Special Ed	357,349	278,332
6920 · Contributions Income	3,000	10,500
7030 · Other Income	16,440	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	1,696,671	1,521,874
Expense		
1100111 · Wages - Regular Ed	569,780	430,720
1100210 · Insurance		
1100211 · Health Insurance	98,578	85,166
1100212 · Dental Insurance	10,663	10,890
1100214 · Vision	1,505	1,341
1100210 · Insurance - Other	4,068	25,275
Total 1100210 · Insurance	114,815	122,672
1100221 · FICA	61,020	52,143
1100230 · PSERS Expenses	196,627	159,559
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	568	2,057
1100529 · Insurance - Work Comp	8,319	8,480
1100540 · Advertising	94	0
1100640 · Instructional Supplies	12,000	8,992
1100761 · Teaching Equipment	6,352	14,069
1100810 · Bank Service Charges	423	1,397
1100841 · Membership Dues	1,471	1,467
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	107,304	100,817
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	19,044	13,109
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	83	138
1200210 · Insurance - spec ed - Other	225	46
Total 1200210 · Insurance - spec ed	19,352	13,293
1200230 · PSERS Expense-Spec Ed	36,587	34,792
1200640 · Instructional Supplies-spec ed	0	0
1200000 · Special Ed Expenses - Other	7,319	10,145
Total 1200000 · Special Ed Expenses	170,561	159,047
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	35,671
2380111 · Administrative Salaries - Other	120,562	114,545
Total 2380111 · Administrative Salaries	120,562	150,216