

Evergreen Community Charter School
Balance Sheet
As of April 30, 2024

	Apr 30, 24	Apr 30, 23
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	336,244	325,008
0111 · Scholarship CD	3,741	3,723
0140 · New Grant Account	15,413	13,579
Total Checking/Savings	355,398	342,310
Accounts Receivable		
0145 · Accounts Receivable	129,628	2,354
Total Accounts Receivable	129,628	2,354
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	507,141	367,623
TOTAL ASSETS	507,141	367,623
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	66,668	13,761
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-3,980	9,040
0463 · 941	0	-827
0464 · EMS	266	-108
0465 · Local	3,960	941
0467 · PSERS - Employer's	53,661	32,869
0468 · SUI	57	59
0462 · Payroll Liabilities - Other	6,968	1,548
Total 0462 · Payroll Liabilities	60,932	43,523
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	134,713	69,002
Total Current Liabilities	134,713	69,002
Total Liabilities	134,713	69,002
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	8,866	6,866
Net Income	136,841	117,028
Total Equity	372,428	298,621
TOTAL LIABILITIES & EQUITY	507,141	367,623

Evergreen Community Charter School

Profit & Loss

July 2023 through April 2024

Accrual Basis

	Jul '23 - Apr 24	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
1 - Donation	0	600
6620 - Lunch Income	4,055	4,044
6740 - Family Ski Field Trip in	35,797	30,250
6741 - Field Trip Income	2,590	1,561
6742 - Movement in	3,781	3,478
6743 - Ski Program Income	11,618	6,939
6744 - Student Purchase In		612
6750 - Yearbook Income	0	
6744 - Student Purchase In - Other	2,435	3,057
Total 6744 - Student Purchase In	2,435	3,669
6745 - Theater In	885	885
6760 - Prom	3,414	3
6890 - Tuition	1,350,157	1,258,076
6891 - Tuition - Special Ed	396,749	305,406
6920 - Contributions Income	3,000	10,500
7030 - Other Income	16,360	15,202
7330 - Reimburse Exp - SHARRS	1,530	1,545
7504 - Reimbursement-IU20	10,636	9,294
8390.1 - Ready to Learn Grant	4,349	0
8390.2 - Grants	32,587	33,469
Total Income	1,879,944	1,684,921
Expense		
1100111 - Wages - Regular Ed	628,313	487,948
1100210 - Insurance		
1100211 - Health Insurance	114,060	96,971
1100212 - Dental Insurance	11,830	12,140
1100214 - Vision	1,671	1,519
1100210 - Insurance - Other	4,068	25,275
Total 1100210 - Insurance	131,628	135,904
1100221 - FICA	67,251	58,551
1100230 - PSERS Expenses	216,749	180,961
1100433 - Automobile Expense	0	0
1100442 - Copy Machine	568	2,434
1100529 - Insurance - Work Comp	8,319	8,480
1100640 - Advertising	94	0
1100640 - Instructional Supplies	12,931	10,286
1100761 - Teaching Equipment	6,810	17,144
1100810 - Bank Service Charges	418	1,402
1100841 - Membership Dues	1,515	1,565
1200000 - Special Ed Expenses		
1200111 - Payroll Exp Wages - Spec Ed	118,053	110,971
1200210 - Insurance - spec ed		
1200211 - Health Insurance-Spec Ed	21,266	15,224
1200212 - Dental Insurance-spec ed	0	0
1200214 - Vision Insurance-spec ed	83	162
1200210 - Insurance - spec ed - Other	260	46
Total 1200210 - Insurance - spec ed	21,609	15,432
1200230 - PSERS Expense-Spec Ed	40,241	38,296
1200640 - Instructional Supplies-spec ed	0	0
1200000 - Special Ed Expenses - Other	7,319	10,145
Total 1200000 - Special Ed Expenses	187,222	174,843
2380111 - Administrative Salaries		
2380112 - Nurse Wages	0	40,459
2380111 - Administrative Salaries - Other	132,735	126,138
Total 2380111 - Administrative Salaries	132,735	166,596

Evergreen Community Charter School Profit & Loss

July 2023 through April 2024

Accrual Basis

	Jul '23 - Apr 24	Jul '22 - Apr 23
2380210 · Insurance - admin		17,903
2380211 · Health Insurance - admin	20,826	0
2380212 · Dental Insurance - Admin	0	362
2380214 · Vision Ins - Admin	415	
Total 2380210 · Insurance - admin	21,241	18,265
2380230 · Administrative PSERS	45,590	43,860
2390330 · Professional Fees		0
2390329 · Consulting	11,055	379
2390331 · Legal Fees	3,318	18,134
2390332 · Accounting	23,581	6,849
2390330 · Professional Fees - Other	8,357	
Total 2390330 · Professional Fees	46,312	25,361
2390611 · Graduation	1,666	3,309
2390612 · Supplies		
2390614 · Office		225
2390610 · Office Supplies	342	0
2390614 · Office - Other	-122	
Total 2390614 · Office	220	225
2390612 · Supplies - Other	2,968	4,528
Total 2390612 · Supplies	3,188	4,754
2390613 · Postage and Delivery	491	509
2620400 · Repairs		
2620432 · Computer Repairs	10,152	17,241
Total 2620400 · Repairs	10,152	17,241
2620401 · Utilities	4,959	4,842
2620441 · Rent	150,000	150,000
2890431 · Grant Expense	0	200
3100571 · Lunches	4,708	4,593
3200501 · Family Ski Trip Out	36,918	29,926
3200502 · Field Trip	3,344	1,975
3200503 · Movement	4,977	3,979
3200504 · Ski Program out	10,768	7,105
3200505 · Theater	0	295
3200506 · Yearbook	1,500	0
3200507 · School Sponsored Athletics	1,152	4,796
3200610 · Student Purchase out	1,586	767
Total Expense	1,743,103	1,567,893
Net Ordinary Income	136,841	117,028
Net Income	136,841	117,028