

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

	Jun 30, 24	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings	424,796	391,387
0100 - NBT New Operating Account	3,741	3,741
0111 - Scholarship CD	13,391	7,113
0140 - New Grant Account		
Total Checking/Savings	441,929	402,241
Accounts Receivable	73,076	8,390
0145 - Accounts Receivable		
Total Accounts Receivable	73,076	8,390
Other Current Assets		
0181 - Prepaid Expenses	733	733
0192 - Unemployment Deposit	14,872	14,872
0181 - Prepaid Expenses - Other		
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	22,114	24,606
Total Current Assets	537,118	435,236
TOTAL ASSETS	537,118	435,236
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities	66,668	66,668
0461 - Accrued Payroll		
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-5,810	4,279
0464 - EMS	158	170
0465 - Local	2,332	2,347
0466 - PA WH	36	0
0467 - PSERS - Employer's	47,071	63,806
0468 - SUI	159	160
0462 - Payroll Liabilities - Other	8,130	5,106
Total 0462 - Payroll Liabilities	52,077	75,669
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	125,858	149,649
Total Current Liabilities	125,858	149,649
Total Liabilities	125,858	149,649
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	8,666	6,866
Net Income	175,674	103,994
Total Equity	411,261	285,587
TOTAL LIABILITIES & EQUITY	537,118	435,236

Evergreen Community Charter School

Profit & Loss

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
1 • Donation	0	600
6510 • Interest Income	0	18
6620 • Lunch Income	4,634	5,122
6740 • Family Ski Field Trip In	35,797	30,250
6741 • Field Trip Income	5,001	2,375
6742 • Movement In	4,609	4,005
6743 • Ski Program Income	11,618	6,939
6744 • Student Purchase In		
6750 • Yearbook Income	1,993	2,497
6744 • Student Purchase In - Other	3,944	5,255
Total 6744 • Student Purchase In	5,937	7,752
6745 • Theater In	885	1,285
6760 • Prom	672	248
6890 • Tuition	1,604,960	1,539,802
6891 • Tuition - Special Ed	475,548	372,352
6920 • Contributions Income	7,000	10,500
7030 • Other Income	16,680	30,402
7330 • Reimburse Exp - SHARRS	1,530	1,545
7504 • Reimbursement-IU20	10,636	9,294
8200 • Federal Grants Pass-thru State	0	36,933
8390.1 • Ready to Learn Grant	4,349	0
8390.2 • Grants	32,587	1,142
Total Income	2,222,443	2,060,664
Expense		
1100111 • Wages - Regular Ed	728,081	522,768
1100210 • Insurance		
1100211 • Health Insurance	139,641	90,170
1100212 • Dental Insurance	14,162	9,810
1100214 • Vision	2,003	1,653
1100210 • Insurance - Other	4,068	25,186
Total 1100210 • Insurance	159,874	126,818
1100221 • FICA	78,390	41,948
1100230 • PSERS Expenses	260,974	211,786
1100433 • Automobile Expense	0	0
1100442 • Copy Machine	630	2,793
1100529 • Insurance - Work Comp	8,319	8,480
1100540 • Advertising	239	84
1100640 • Instructional Supplies	16,116	13,904
1100761 • Teaching Equipment	6,973	22,924
1100810 • Bank Service Charges	942	1,849
1100841 • Membership Dues	2,394	2,524
1200000 • Special Ed Expenses		
1200111 • Payroll Exp Wages - Spec Ed	139,550	131,278
1200210 • Insurance - spec ed		
1200211 • Health Insurance-Spec Ed	24,204	17,767
1200212 • Dental Insurance-spec ed	0	1,452
1200214 • Vision Insurance-spec ed	83	208
1200210 • Insurance - spec ed - Other	331	46
Total 1200210 • Insurance - spec ed	24,618	19,473
1200221 • FICA-Spec Ed	0	10,043
1200230 • PSERS Expense-Spec Ed	47,551	45,304
1200523 • Insurance - special ed	244	0
1200640 • Instructional Supplies-spec ed	0	0
1200000 • Special Ed Expenses - Other	7,319	10,145
Total 1200000 • Special Ed Expenses	219,282	216,243

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Profit & Loss

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	46,220
2380111 · Administrative Salaries - Other	157,079	205,888
Total 2380111 · Administrative Salaries	157,079	252,108
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	24,778	19,745
2380212 · Dental Insurance - Admin	0	1,365
2380214 · Vision Ins - Admin	498	220
Total 2380210 · Insurance - admin	25,276	21,330
2380221 · FICA - Admin	0	15,750
2380230 · Administrative PSERS	53,867	56,148
2380440 · FICA - Nurse	0	3,536
2390330 · Professional Fees		
2390329 · Consulting	17,725	0
2390331 · Legal Fees	4,943	1,386
2390332 · Accounting	26,506	18,827
2390330 · Professional Fees - Other	13,587	7,635
Total 2390330 · Professional Fees	62,761	28,047
2390611 · Graduation	2,617	3,960
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	442	714
2390614 · Office - Other	-122	0
Total 2390614 · Office	320	714
2390612 · Supplies - Other	3,129	4,708
Total 2390612 · Supplies	3,450	5,421
2390613 · Postage and Delivery	559	762
2400210 · Health Insurance-Nurse	0	16,331
2400230 · PSERS ER Expense - Nurse	0	15,659
2620111 · O&M Wages	0	57,322
2620211 · O&M Health Benefits	0	21,132
2620221 · O&M FICA	0	4,385
2620230 · O&M PSERS	0	19,319
2620400 · Repairs		
2620432 · Computer Repairs	11,086	17,813
Total 2620400 · Repairs	11,086	17,813
2620401 · Utilities	5,869	5,747
2620441 · Rent	180,000	0
2690431 · Grant Expense	0	200
3100571 · Lunches	6,547	6,137
3200501 · Family Ski Trip Out	36,918	29,926
3200502 · Field Trip	5,510	1,284
3200503 · Movement	5,135	3,979
3200504 · Ski Program out	10,768	7,105
3200505 · Theater	0	285
3200506 · Yearbook	3,010	0
3200507 · School Sponsored Athletics	1,152	4,796
3200610 · Student Purchase out	2,952	5,959
6200 · Interest Expense	0	16,040
Total Expense	2,046,770	1,792,610
Net Ordinary Income	175,674	267,954

Evergreen Community Charter School
Profit & Loss
July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23
Other Income/Expense		
Other Expense		
5110 - Foundation Loan Principal	0	163,960
Total Other Expense	0	163,960
Net Other Income	0	-163,960
Net Income	175,674	103,994