

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

Accrual Basis

	<u>Mar 31, 23</u>	<u>Mar 31, 22</u>
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	329,549	370,111
0111 · Scholarship CD	3,723	3,722
0140 · New Grant Account	18,757	18,358
0150 · Restricted Cash		
0106 · Grant Money Market	0	10,047
Total 0150 · Restricted Cash	<u>0</u>	<u>10,047</u>
Total Checking/Savings	352,029	402,237
Accounts Receivable		
0145 · Accounts Receivable	48,677	52,067
Total Accounts Receivable	48,677	52,067
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	<u>22,959</u>	<u>22,959</u>
Total Current Assets	<u>423,665</u>	<u>477,263</u>
TOTAL ASSETS	<u>423,665</u>	<u>477,263</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	6,378
0462 · Payroll Liabilities		
0462.1 · PSERS employee	9,038	10,488
0463 · 941	9,236	-827
0464 · EMS	42	-18
0465 · Local	3,095	2,429
0468 · PA WH	1,295	0
0467 · PSERS - Employer's	33,417	45,512
0468 · SUI	205	139
0462 · Payroll Liabilities - Other	1,515	3,752
Total 0462 · Payroll Liabilities	57,844	61,472
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	299	299
Total 0480 · Grant - Deferred Revenue	<u>299</u>	<u>299</u>
Total Other Current Liabilities	71,904	68,149
Total Current Liabilities	71,904	68,149
Total Liabilities	71,904	68,149
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	290,457	61,900
0820 · Restricted Fund Balance	6,850	6,850
Net Income	3,834	289,743
Total Equity	<u>351,761</u>	<u>409,114</u>
TOTAL LIABILITIES & EQUITY	<u>423,665</u>	<u>477,263</u>

Evergreen Community Charter School

Profit & Loss

July 2022 through March 2023

Accrual Basis

	Jul '22 - Mar 23	Jul '21 - Mar 22
Ordinary Income/Expense		
Income		
1 · Donation	600	0
6510 · Interest Income	0	9
6620 · Lunch Income	3,794	2,749
6740 · Family Ski Field Trip In	30,250	25,602
6741 · Field Trip Income	1,005	1,342
6742 · Movement In	3,478	3,097
6743 · Ski Program Income	6,939	13,721
6744 · Student Purchase In		
6750 · Yearbook Income	612	146
6744 · Student Purchase In - Other	2,800	1,541
Total 6744 · Student Purchase In	3,412	1,687
6745 · Theater In	510	0
6760 · Prom	676	1,420
6890 · Tuition	1,125,854	1,128,516
6891 · Tuition - Special Ed	278,332	228,890
6892 · Tuition Adjustment	0	19,711
6920 · Contributions Income	10,500	5,000
7030 · Other Income	15,202	13,153
7330 · Reimburse Exp - SHARRS	1,545	1,789
7504 · Reimbursement-IJ20	0	6,354
8390.1 · Ready to Learn Grant	0	-275
8390.2 · Grants	33,469	31,582
Total Income	1,515,567	1,484,347
Expense		
1100111 · Wages - Regular Ed	508,592	351,934
1100112 · Contract Labor	0	2,338
1100210 · Insurance		
1100211 · Health Insurance	85,166	82,782
1100212 · Dental Insurance	10,890	7,719
1100214 · Vision	1,341	1,086
1100210 · Insurance - Other	25,275	3,968
Total 1100210 · Insurance	122,672	95,555
1100221 · FICA	58,111	43,733
1100230 · PSERS Expenses	185,346	130,023
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	2,057	1,383
1100523 · Insurance - Bonding	0	100
1100529 · Insurance - Work Comp	8,480	7,799
1100640 · Instructional Supplies	8,992	6,866
1100761 · Teaching Equipment	14,069	-16
1100810 · Bank Service Charges	1,397	167
1100841 · Membership Dues	1,467	971
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	100,817	89,610
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	13,109	13,208
1200212 · Dental Insurance-spec ed	0	484
1200214 · Vision Insurance-spec ed	138	134
1200210 · Insurance - spec ed - Other	46	761
Total 1200210 · Insurance - spec ed	13,293	14,588
1200230 · PSERS Expense-Spec Ed	34,792	30,924
1200640 · Instructional Supplies-spec ed	0	0
1200000 · Special Ed Expenses - Other	10,145	10,371
Total 1200000 · Special Ed Expenses	159,047	145,493
2380111 · Administrative Salaries		
2380112 · Nurse Wages	35,671	32,422
2380111 · Administrative Salaries - Other	114,545	104,081

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Profit & Loss

July 2022 through March 2023

Accrual Basis

	Jul '22 - Mar 23	Jul '21 - Mar 22
Total 2380111 · Administrative Salaries	150,216	136,502
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	15,121	16,926
2380212 · Dental Insurance - Admin	0	832
2380214 · Vision Ins - Admin	322	352
Total 2380210 · Insurance - admin	15,443	18,110
2380230 · Administrative PSERS	39,860	36,023
2390330 · Professional Fees		
2390331 · Legal Fees	379	338
2390332 · Accounting	18,134	17,168
2390330 · Professional Fees - Other	6,403	1,119
Total 2390330 · Professional Fees	24,915	18,625
2390560 · Grading System	0	999
2390611 · Graduation	2,325	963
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	166	632
Total 2390614 · Office	166	632
2390612 · Supplies - Other	4,270	1,689
Total 2390612 · Supplies	4,437	2,320
2390613 · Postage and Delivery	446	587
2620400 · Repairs		
2620432 · Computer Repairs	16,474	7,416
Total 2620400 · Repairs	16,474	7,416
2620401 · Utilities		
2620424 · Water	0	285
2620401 · Utilities - Other	4,389	843
Total 2620401 · Utilities	4,389	1,128
2620441 · Rent	135,000	120,000
2890431 · Grant Expense	200	0
3100571 · Lunchea	4,071	3,283
3200501 · Family Ski Trip Out	29,926	24,517
3200502 · Field Trip	1,420	1,860
3200503 · Movement	3,979	3,232
3200504 · Ski Program out	7,105	14,117
3200506 · Yearbook	0	-124
3200507 · School Sponsored Athletics	532	7,302
3200610 · Student Purchase out	767	1,800
66900 · Reconciliation Discrepancies	0	9,617
Total Expense	1,511,733	1,194,604
Net Ordinary Income	3,834	289,743
Net Income	<u>3,834</u>	<u>289,743</u>