

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

Accrual Basis

	Jan 31, 23	Jan 31, 22
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	429,624	220,284
0101 · NBT operating account	0	117,914
0111 · Scholarship CD	3,723	3,720
0140 · New Grant Account	21,640	20,832
0150 · Restricted Cash		
0108 · Grant Money Market	0	10,047
Total 0150 · Restricted Cash	0	10,047
Total Checking/Savings	454,987	372,777
Accounts Receivable		
0145 · Accounts Receivable	-12,331	29,280
Total Accounts Receivable	-12,331	29,280
Other Current Assets		
0109 · Undeposited Funds	42,300	0
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	65,259	22,959
Total Current Assets	507,915	425,017
TOTAL ASSETS	507,915	425,017
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	6,378
0462 · Payroll Liabilities		
0462.1 · PSERS employee	6,202	4,782
0463 · 941	-827	-827
0464 · EMS	-108	48
0465 · Local	946	3,529
0467 · PSERS - Employer's	21,731	20,515
0468 · SUI	50	204
0462 · Payroll Liabilities - Other	-292	87
Total 0462 · Payroll Liabilities	27,702	28,339
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	299	299
Total 0480 · Grant - Deferred Revenue	299	299
Total Other Current Liabilities	41,761	35,015
Total Current Liabilities	41,761	35,015
Total Liabilities	41,761	35,015
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	311,607	61,900
0820 · Restricted Fund Balance	6,850	6,850
Net Income	97,076	270,630
Total Equity	466,154	390,001
TOTAL LIABILITIES & EQUITY	507,915	425,017

Evergreen Community Charter School
Profit & Loss
 January 2023

Accrual Basis

	Jan 23	Jan 22
Ordinary Income/Expense		
Income		
6510 · Interest Income	0	1
6620 · Lunch Income	530	326
6740 · Family Ski Field Trip In	10,711	0
6741 · Field Trip Income	0	108
6742 · Movement in	1,372	189
6760 · Prom	0	130
6890 · Tuition	130,186	108,018
6891 · Tuition - Special Ed	27,074	19,067
6892 · Tuition Adjustment	0	19,711
6920 · Contributions Income	3,000	0
7030 · Other Income	7,500	0
8390.2 · Grants	4,549	0
Total Income	184,922	147,550
Expense		
1100111 · Wages - Regular Ed	57,659	49,813
1100112 · Contract Labor	0	1,084
1100210 · Insurance		
1100211 · Health Insurance	12,329	8,894
1100212 · Dental Insurance	1,166	1,021
1100214 · Vision	178	123
1100210 · Insurance - Other	3,968	3,968
Total 1100210 · Insurance	17,642	14,006
1100221 · FICA	6,441	5,729
1100230 · PSERS Expenses	21,551	18,764
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	368	588
1100640 · Instructional Supplies	673	291
1100761 · Teaching Equipment	0	0
1100810 · Bank Service Charges	301	195
1100841 · Membership Dues	507	393
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	10,154	9,482
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	2,274	1,200
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	23	23
Total 1200210 · Insurance - spec ed	2,297	1,223
1200230 · PSERS Expense-Spec Ed	3,504	3,272
Total 1200000 · Special Ed Expenses	15,955	13,977
2380111 · Administrative Salaries		
2380112 · Nurse Wages	4,788	4,560
2380111 · Administrative Salaries - Other	11,593	11,040
Total 2380111 · Administrative Salaries	16,381	15,600
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	2,980	1,422
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	40	39
Total 2380210 · Insurance - admin	3,021	1,461
2380230 · Administrative PSERS	4,001	3,810
2390330 · Professional Fees		
2390331 · Legal Fees	0	110
2390332 · Accounting	441	800
2390330 · Professional Fees - Other	2,323	93
Total 2390330 · Professional Fees	2,764	1,003
2390812 · Supplies		

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	Jan 23	Jan 22
2390614 · Office		
2390610 · Office Supplies	11	0
Total 2390614 · Office	11	0
2390612 · Supplies - Other	167	63
Total 2390612 · Supplies	168	63
2390613 · Postage and Delivery	63	60
2620400 · Repairs		
2620432 · Computer Repairs	234	727
Total 2620400 · Repairs	234	727
2620401 · Utilities		
2620424 · Water	0	60
2620401 · Utilities - Other	789	843
Total 2620401 · Utilities	789	903
3100571 · Lunches	534	406
3200502 · Field Trip	0	80
3200503 · Movement	1,008	441
3200504 · Ski Program out	0	50
3200506 · Yearbook	0	-124
3200507 · School Sponsored Athletics	0	4,895
3200610 · Student Purchase out	0	378
Total Expense	150,057	134,596
Net Ordinary Income	34,865	12,954
Net Income	34,865	12,954