

**Evergreen Community Charter School**  
**Balance Sheet**  
As of May 31, 2023

Accrual Basis

	<u>May 31, 23</u>	<u>May 31, 22</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
0100 · NBT New Operating Account	361,022	255,963
0111 · Scholarship CD	3,723	3,723
0140 · New Grant Account	12,660	17,089
0150 · Restricted Cash		
0106 · Grant Money Market	<u>0</u>	<u>10,047</u>
<b>Total 0150 · Restricted Cash</b>	<u>0</u>	<u>10,047</u>
<b>Total Checking/Savings</b>	<u>377,405</u>	<u>286,821</u>
<b>Accounts Receivable</b>		
0145 · Accounts Receivable	<u>12,654</u>	<u>77,367</u>
<b>Total Accounts Receivable</b>	<u>12,654</u>	<u>77,367</u>
<b>Other Current Assets</b>		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	<u>13,226</u>	<u>13,226</u>
<b>Total 0181 · Prepaid Expenses</b>	<u>13,959</u>	<u>13,959</u>
0191 · Security Deposit	<u>9,000</u>	<u>9,000</u>
<b>Total Other Current Assets</b>	<u>22,959</u>	<u>22,959</u>
<b>Total Current Assets</b>	<u>413,019</u>	<u>387,147</u>
<b>TOTAL ASSETS</b>	<u><b>413,019</b></u>	<u><b>387,147</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
0481 · Accrued Payroll	13,761	6,378
0462 · Payroll Liabilities		
0462.1 · PSERS employee	9,787	4,767
0463 · 941	-827	-827
0464 · EMS	-48	-38
0465 · Local	1,793	1,972
0487 · PSERS - Employer's	35,763	19,139
0468 · SUI	117	112
0462 · Payroll Liabilities - Other	<u>1,285</u>	<u>-80</u>
<b>Total 0482 · Payroll Liabilities</b>	<u>47,870</u>	<u>25,044</u>
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	<u>299</u>	<u>299</u>
<b>Total 0480 · Grant - Deferred Revenue</b>	<u>299</u>	<u>299</u>
<b>Total Other Current Liabilities</b>	<u>61,930</u>	<u>31,720</u>
<b>Total Current Liabilities</b>	<u>61,930</u>	<u>31,720</u>
<b>Total Liabilities</b>	<u>61,930</u>	<u>31,720</u>
<b>Equity</b>		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	290,457	61,900
0820 · Restricted Fund Balance	6,850	6,850
Net Income	<u>3,161</u>	<u>236,055</u>
<b>Total Equity</b>	<u>351,089</u>	<u>355,427</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>413,019</b></u>	<u><b>387,147</b></u>

**Evergreen Community Charter School**  
**Profit & Loss**  
**May 2023**

Accrual Basis

	May 23	May 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
6510 · Interest Income	0	1
6520 · Lunch Income	728	716
6741 · Field Trip Income	630	1,166
6742 · Movement In	527	0
6744 · Student Purchase In		
8750 · Yearbook Income	1,124	225
6744 · Student Purchase In - Other	1,570	3,541
<b>Total 6744 · Student Purchase In</b>	<b>2,694</b>	<b>3,768</b>
6780 · Prom	80	-2,258
6890 · Tuition	125,915	121,631
6891 · Tuition - Special Ed	27,074	25,466
7030 · Other Income	0	0
<b>Total Income</b>	<b>157,648</b>	<b>150,488</b>
<b>Expense</b>		
1100111 · Wages - Regular Ed	56,861	49,621
1100210 · Insurance		
1100211 · Health Insurance	15,019	9,371
1100212 · Dental Insurance	1,250	980
1100214 · Vision	178	123
<b>Total 1100210 · Insurance</b>	<b>16,447</b>	<b>10,474</b>
1100221 · FICA	6,344	5,715
1100230 · PSERS Expenses	21,116	18,698
1100442 · Copy Machine	179	0
1100540 · Advertising	32	0
1100640 · Instructional Supplies	1,590	520
1100761 · Teaching Equipment	0	0
1100810 · Bank Service Charges	5	5
1100841 · Membership Dues	208	0
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	10,154	9,482
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,134	760
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	23	23
<b>Total 1200210 · Insurance - spec ed</b>	<b>1,157</b>	<b>783</b>
<b>1200230 · PSERS Expense-Spec Ed</b>	<b>3,504</b>	<b>3,272</b>
<b>Total 1200000 · Special Ed Expenses</b>	<b>14,815</b>	<b>13,537</b>
2380111 · Administrative Salaries		
2380112 · Nurse Wages	4,325	4,560
2380111 · Administrative Salaries - Other	11,593	11,040
<b>Total 2380111 · Administrative Salaries</b>	<b>15,918</b>	<b>15,600</b>
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,298	1,322
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	40	39
<b>Total 2380210 · Insurance - admin</b>	<b>1,339</b>	<b>1,361</b>
2380230 · Administrative PSERS	4,001	3,810
2390330 · Professional Fees		
2390331 · Legal Fees	985	0
2390332 · Accounting	693	718
2390330 · Professional Fees - Other	539	700
<b>Total 2390330 · Professional Fees</b>	<b>2,217</b>	<b>1,418</b>
2390611 · Graduation	753	646

**Evergreen Community Charter School**  
**Profit & Loss**  
**May 2023**

Accrual Basis

	May 23	May 22
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	488	0
Total 2390614 · Office	488	0
2390612 · Supplies - Other	94	1,945
Total 2390612 · Supplies	582	1,945
2390613 · Postage and Delivery	64	0
2620400 · Repairs		
2620432 · Computer Repairs	466	404
Total 2620400 · Repairs	466	404
2620401 · Utilities	453	0
2620441 · Rent	15,000	30,000
3100571 · Lunches	729	591
3200502 · Field Trip	-691	40
3200610 · Student Purchase out	3,460	8,479
Total Expense	161,888	162,863
Net Ordinary Income	-4,240	-12,375
Net Income	-4,240	-12,375