

## Evergreen Community Charter School Balance Sheet

Accrual Basis

	Feb 28, 23	Feb 28, 22
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	389,546	292,713
0101 · NBT operating account	0	40,640
0111 · Scholarship CD	3,723	3,721
0140 · New Grant Account	20,333	18,983
0150 · Restricted Cash		
0106 · Grant Money Market	0	10,047
Total 0150 · Restricted Cash	0	10,047
Total Checking/Savings	413,602	366,103
Accounts Receivable		
0145 · Accounts Receivable	32,854	34,673
Total Accounts Receivable	32,854	34,673
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	22,959	22,959
Total Current Assets	469,415	423,735
<b>TOTAL ASSETS</b>	<b>469,415</b>	<b>423,735</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	6,378
0462 · Payroll Liabilities		
0462.1 · PSERS employee	6,165	5,343
0463 · 941	-827	-827
0464 · EMS	-48	-70
0465 · Local	1,803	1,673
0467 · PSERS - Employer's	21,009	22,810
0468 · SUI	117	94
0462 · Payroll Liabilities - Other	-462	50
Total 0462 · Payroll Liabilities	27,766	29,073
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	299	299
Total 0480 · Grant - Deferred Revenue	299	299
Total Other Current Liabilities	41,816	35,750
Total Current Liabilities	41,816	35,750
Total Liabilities	41,816	35,750
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	290,467	61,900
0820 · Restricted Fund Balance	6,850	6,850
Net income	79,671	268,614
Total Equity	427,599	387,985
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>469,415</b>	<b>423,735</b>

**Evergreen Community Charter School**  
**Profit & Loss**  
February 2022 through February 2023

	Feb '22 - Feb 23	Feb '21 - Feb 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
1 · Donatlon	600	0
6510 · Interest Income	4	74
6620 · Lunch Income	5,431	3,769
6740 · Family Ski Field Trip In	51,330	25,602
6741 · Field Trip Income	2,168	1,246
6742 · Movement In	4,574	2,099
6743 · Ski Program Income	6,939	15,296
6744 · Student Purchase In		556
6750 · Yearbook Income	1,753	
6744 · Student Purchase In - Other	6,834	1,541
<b>Total 6744 · Student Purchase In</b>	<b>8,587</b>	<b>2,098</b>
6745 · Theater In	510	0
6760 · Prom	-1,415	1,348
6890 · Tuition	1,594,776	1,596,625
6891 · Tuition - Special Ed	375,600	302,249
6892 · Tuition Adjustment	0	19,711
6920 · Contributions Income	18,000	20,500
7030 · Other Income	21,655	14,507
7330 · Reimburse Exp - SHARRS	1,545	1,789
7604 · Reimbursement-IJ20	6,364	6,170
8390.1 · Ready to Learn Grant	0	-550
8390.2 · Grants	33,469	31,582
<b>Total Income</b>	<b>2,130,127</b>	<b>2,044,114</b>
<b>Expense</b>		
1100111 · Wages - Regular Ed	639,799	513,157
1100112 · Contract Labor	0	4,930
1100210 · Insurance		92,665
1100211 · Health Insurance	109,744	9,404
1100212 · Dental Insurance	14,281	-0
1100213 · Unemployment Expenses	0	1,518
1100214 · Vision	1,777	3,968
1100210 · Insurance - Other	25,275	
<b>Total 1100210 · Insurance</b>	<b>151,076</b>	<b>107,554</b>
1100221 · FICA	52,211	41,194
1100230 · PSERS Expenses	238,286	197,257
1100433 · Automobile Expense	38	0
1100442 · Copy Machine	2,729	1,306
1100523 · Insurance - Bonding	0	100
1100529 · Insurance - Work Comp	8,480	7,977
1100540 · Advertising	21	660
1100640 · Instructional Supplies	12,153	9,519
1100761 · Teaching Equipment	14,089	2,825
1100810 · Bank Service Charges	984	167
1100841 · Membership Dues	2,692	2,241
1200000 · Special Ed Expenses		132,448
1200111 · Payroll Exp Wages - Spec Ed	137,943	
1200210 · Insurance - spec ed		16,309
1200211 · Health Insurance-Spec Ed	19,806	1,089
1200212 · Dental Insurance-spec ed	0	221
1200214 · Vision Insurance-spec ed	205	739
1200210 · Insurance - spec ed - Other	69	
<b>Total 1200210 · Insurance - spec ed</b>	<b>20,080</b>	<b>18,358</b>
1200221 · FICA-Spec Ed	9,394	8,682
1200230 · PSERS Expense-Spec Ed	47,505	45,153
1200523 · Insurance - special ed	0	348
1200640 · Instructional Supplies-spec ed	0	0
1200000 · Special Ed Expenses - Other	10,145	12,186
<b>Total 1200000 · Special Ed Expenses</b>	<b>225,066</b>	<b>217,173</b>

**Evergreen Community Charter School**  
**Profit & Loss**  
February 2022 through February 2023

	Feb '22 - Feb 23	Feb '21 - Feb 22
2380111 · Adminisitrative Salaries		
2380112 · Nurse Wages	50,833	48,895
2380111 · Adminisitrative Salaries - Other	158,706	151,994
<b>Total 2380111 · Adminisitrative Salaries</b>	<b>209,539</b>	<b>200,889</b>
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	9,015	12,371
2380212 · Dental Insurance - Admin	0	1,873
2380214 · Vision Ins - Admin	478	464
<b>Total 2380210 · Insurance - admin</b>	<b>9,492</b>	<b>14,708</b>
2380221 · FICA - Admin	10,918	10,612
2380230 · Administrative PSERS	38,866	40,168
2380440 · FICA -Nurse	3,492	3,440
2390330 · Professional Fees		
2390329 · Consulting	0	6,179
2390331 · Legal Fees	379	338
2390332 · Accounting	18,721	18,738
2390330 · Professional Fees - Other	9,353	735
<b>Total 2390330 · Professional Fees</b>	<b>28,453</b>	<b>25,991</b>
2390560 · Grading System	0	999
2390611 · Graduation	3,754	2,572
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	181	843
<b>Total 2390614 · Office</b>	<b>181</b>	<b>843</b>
2390612 · Supplles - Other	7,804	1,704
<b>Total 2390612 · Supplies</b>	<b>7,986</b>	<b>2,547</b>
2390613 · Postage and Delivery	708	732
2400210 · Health Insurance-Nurse	13,971	10,623
2400230 · PSERS ER Expense - Nurse	15,949	15,520
2620111 · O&M Wages	54,695	52,807
2620211 · O&M Health Benefits	13,961	17,133
2620221 · O&M FICA	4,184	4,040
2620230 · O&M PSERS	19,075	18,224
2620348 · Internet Provider	0	864
2620400 · Repairs		
2620432 · Computer Repairs	19,896	7,508
<b>Total 2620400 · Repairs</b>	<b>19,896</b>	<b>7,508</b>
2620401 · Utilities		
2620424 · Water	54	337
2620401 · Utilities - Other	3,935	843
<b>Total 2620401 · Utilities</b>	<b>3,989</b>	<b>1,180</b>
2620411 · Garbage Removal	60	0
2620441 · Rent	195,000	195,000
2690431 · Grant Expense	200	0
3100571 · Lunches	6,464	4,235
3200501 · Family Ski Trip Out	54,443	24,517
3200502 · Field Trip	1,674	2,319
3200503 · Movement	4,727	2,225
3200504 · Ski Program out	7,105	14,192
3200506 · Yearbook	0	-504
3200507 · School Sponsored Athletics	6,329	16,591
3200610 · Student Purchase out	9,997	2,119
66900 · Reconciliation Discrepancies	0	9,617
<b>Total Expense</b>	<b>2,092,529</b>	<b>1,806,930</b>
<b>Net Ordinary Income</b>	<b>37,598</b>	<b>237,184</b>