

**Evergreen Community Charter School
Balance Sheet**

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>	<u>Sep 30, 21</u>
ASSETS		
Current Assets		
Checking/Savings		
0100 · NBT New Operating Account	366,657	0
0101 · NBT operating account	0	300,497
0111 · Scholarship CD	3,723	3,716
0140 · New Grant Account	29,153	26,573
0150 · Restricted Cash		
0106 · Grant Money Market	0	10,047
Total 0150 · Restricted Cash	<u>0</u>	<u>10,047</u>
Total Checking/Savings	399,534	340,834
Accounts Receivable		
0145 · Accounts Receivable	83,553	92,668
Total Accounts Receivable	83,553	92,668
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	<u>65,259</u>	<u>22,959</u>
Total Current Assets	<u>548,347</u>	<u>456,461</u>
TOTAL ASSETS	<u>548,347</u>	<u>456,461</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	6,378
0462 · Payroll Liabilities		
0462.1 · PSERS employee	7,176	7,170
0463 · 941	9,345	0
0464 · EMS	-12	-54
0465 · Local	2,182	1,578
0466 · PA WH	1,283	0
0467 · PSERS - Employer's	29,179	31,155
0468 · SUI	123	88
0462 · Payroll Liabilities - Other	796	1,196
Total 0462 · Payroll Liabilities	50,072	41,133
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	64,132	47,810
Total Current Liabilities	64,132	47,810
Total Liabilities	64,132	47,810
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	115,137	289,280
Total Equity	<u>484,215</u>	<u>408,651</u>
TOTAL LIABILITIES & EQUITY	<u>548,347</u>	<u>456,461</u>

Evergreen Community Charter School

Profit & Loss

July through September 2022

Accrual Basis

	Jul - Sep 22	Jul - Sep 21
Ordinary Income/Expense		
Income		
1 - Donation	600	0
6510 - Interest Income	0	3
6620 - Lunch Income	440	300
6741 - Field Trip Income	210	0
6742 - Movement In	0	424
6744 - Student Purchase In		
6750 - Yearbook Income	612	0
6744 - Student Purchase In - Other	0	20
Total 6744 - Student Purchase In	612	20
6890 - Tuition	375,052	392,467
6891 - Tuition - Special Ed	99,647	82,527
6920 - Contributions Income	7,500	0
7030 - Other Income	-651	0
8390.1 - Ready to Learn Grant	0	-275
8390.2 - Grants	28,920	27,033
Total Income	512,330	502,499
Expense		
1100111 - Wages - Regular Ed	127,811	17,933
1100210 - Insurance		
1100211 - Health Insurance	20,426	23,881
1100212 - Dental Insurance	3,262	1,888
1100214 - Vision	249	349
1100210 - Insurance - Other	100	0
Total 1100210 - Insurance	24,037	26,117
1100221 - FICA	15,699	5,691
1100230 - PSERS Expenses	45,608	4,630
1100442 - Copy Machine	730	126
1100523 - Insurance - Bonding	0	100
1100640 - Instructional Supplies	1,353	3,582
1100761 - Teaching Equipment	10,932	0
1100810 - Bank Service Charges	476	35
1100841 - Membership Dues	338	206
1200000 - Special Ed Expenses		
1200111 - Payroll Exp Wages - Spec Ed	33,858	27,755
1200210 - Insurance - spec ed		
1200211 - Health Insurance-Spec Ed	3,209	5,233
1200212 - Dental Insurance-spec ed	0	363
1200214 - Vision Insurance-spec ed	23	22
1200210 - Insurance - spec ed - Other	23	45
Total 1200210 - Insurance - spec ed	3,255	5,663
1200230 - PSERS Expense-Spec Ed	11,685	9,578
1200000 - Special Ed Expenses - Other	10,145	10,371
Total 1200000 - Special Ed Expenses	58,943	53,367
2380111 - Administrative Salaries		
2380112 - Nurse Wages	4,549	2,766
2380111 - Administrative Salaries - Other	39,194	32,318
Total 2380111 - Administrative Salaries	43,742	35,084
2380210 - Insurance - admin		
2380211 - Health Insurance - admin	3,421	8,202
2380212 - Dental Insurance - Admin	0	624
2380214 - Vision Ins - Admin	80	117
Total 2380210 - Insurance - admin	3,501	8,942
2380230 - Administrative PSERS	13,526	11,153
2390330 - Professional Fees		
2390331 - Legal Fees	86	58

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Profit & Loss

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Accrual Basis

	<u>Jul - Sep 22</u>	<u>Jul - Sep 21</u>
2390332 · Accounting	1,544	424
2390330 · Professional Fees - Other	1,459	93
Total 2390330 · Professional Fees	3,089	574
2390560 · Grading System	0	999
2390611 · Graduation	1,635	0
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	55	532
Total 2390614 · Office	55	532
2390612 · Supplies - Other	3,088	57
Total 2390612 · Supplies	3,143	589
2390613 · Postage and Delivery	65	221
2620400 · Repairs		
2620432 · Computer Repairs	11,540	2,327
Total 2620400 · Repairs	11,540	2,327
2620401 · Utilities	463	0
2620441 · Rent	30,000	30,000
3100571 · Lunches	81	106
3200502 · Field Trip	150	150
3200503 · Movement	0	424
3200507 · School Sponsored Athletics	532	1,246
66900 · Reconciliation Discrepancies	0	9,617
Total Expense	397,192	213,219
Net Ordinary Income	115,137	289,280
Net Income	115,137	289,280