

**Evergreen Community Charter School**  
**Balance Sheet**  
As of August 31, 2022

Accrual Basis

|  | Aug 31, 22            | Aug 31, 21            |
|--|-----------------------|-----------------------|
| <b>ASSETS</b>                                |                       |                       |
| <b>Current Assets</b>                        |                       |                       |
| <b>Checking/Savings</b>                      |                       |                       |
| 0100 · NBT New Operating Account             | 396,703               | 0                     |
| 0101 · NBT operating account                 | 0                     | 268,111               |
| 0140 · New Grant Account                     | 1,638                 | 1,425                 |
| <b>0150 · Restricted Cash</b>                |                       |                       |
| 0106 · Grant Money Market                    | 10,042                | 10,042                |
| 0150 · Restricted Cash - Other               | 5                     | 0                     |
| <b>Total 0150 · Restricted Cash</b>          | <u>10,047</u>         | <u>10,042</u>         |
| <b>Total Checking/Savings</b>                | <u>408,388</u>        | <u>279,578</u>        |
| <b>Accounts Receivable</b>                   |                       |                       |
| 0145 · Accounts Receivable                   | 66,863                | 87,482                |
| <b>Total Accounts Receivable</b>             | <u>66,863</u>         | <u>87,482</u>         |
| <b>Other Current Assets</b>                  |                       |                       |
| 0181 · Prepaid Expenses                      |                       |                       |
| 0192 · Unemployment Deposit                  | 733                   | 733                   |
| 0181 · Prepaid Expenses - Other              | 13,226                | 13,226                |
| <b>Total 0181 · Prepaid Expenses</b>         | <u>13,959</u>         | <u>13,959</u>         |
| 0191 · Security Deposit                      | 9,000                 | 9,000                 |
| <b>Total Other Current Assets</b>            | <u>22,959</u>         | <u>22,959</u>         |
| <b>Total Current Assets</b>                  | <u>498,210</u>        | <u>390,020</u>        |
| <b>TOTAL ASSETS</b>                          | <u><b>498,210</b></u> | <u><b>390,020</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>              |                       |                       |
| <b>Liabilities</b>                           |                       |                       |
| <b>Current Liabilities</b>                   |                       |                       |
| <b>Other Current Liabilities</b>             |                       |                       |
| 0461 · Accrued Payroll                       | 6,378                 | 6,378                 |
| <b>0462 · Payroll Liabilities</b>            |                       |                       |
| 0462.1 · PSERS employee                      | 2,936                 | 3,107                 |
| 0463 · 941                                   | -827                  | 0                     |
| 0464 · EMS                                   | -88                   | -96                   |
| 0465 · Local                                 | 1,068                 | 966                   |
| 0467 · PSERS - Employer's                    | 10,876                | 12,727                |
| 0468 · SUI                                   | 58                    | 52                    |
| 0462 · Payroll Liabilities - Other           | -2,080                | -1,706                |
| <b>Total 0462 · Payroll Liabilities</b>      | <u>11,941</u>         | <u>15,049</u>         |
| 0480 · Grant - Deferred Revenue              |                       |                       |
| 0481 · Grant (energy)-Deferred Revenue       | 299                   | 299                   |
| <b>Total 0480 · Grant - Deferred Revenue</b> | <u>299</u>            | <u>299</u>            |
| <b>Total Other Current Liabilities</b>       | <u>18,618</u>         | <u>21,726</u>         |
| <b>Total Current Liabilities</b>             | <u>18,618</u>         | <u>21,726</u>         |
| <b>Total Liabilities</b>                     | <u>18,618</u>         | <u>21,726</u>         |
| <b>Equity</b>                                |                       |                       |
| 0799 · Net Assets                            | 50,621                | 50,621                |
| 0800 · Retained Earnings                     | 322,116               | 174,325               |
| Net Income                                   | 106,854               | 143,348               |
| <b>Total Equity</b>                          | <u>479,592</u>        | <u>368,294</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <u><b>498,210</b></u> | <u><b>390,020</b></u> |

**Evergreen Community Charter School**  
**Profit & Loss**  
**August 2022**

Accrual Basis

|  | Aug 22         | Aug 21         |
|--|----------------|----------------|
| <b>Ordinary Income/Expense</b>             |                |                |
| <b>Income</b>                              |                |                |
| 6744 · Student Purchase In                 |                |                |
| 6750 · Yearbook Income                     | 612            | 0              |
| <b>Total 6744 · Student Purchase In</b>    | <b>612</b>     | <b>0</b>       |
| 6890 · Tuition                             | 122,057        | 141,588        |
| 6891 · Tuition - Special Ed                | 32,879         | 27,584         |
| 6920 · Contributions Income                | 7,500          | 0              |
| 8390.2 · Grants                            | 0              | 27,033         |
| <b>Total Income</b>                        | <b>163,049</b> | <b>196,206</b> |
| <b>Expense</b>                             |                |                |
| 1100111 · Wages - Regular Ed               | 27,733         | 24,115         |
| 1100210 · Insurance                        |                |                |
| 1100211 · Health Insurance                 | 9,791          | 8,555          |
| 1100212 · Dental Insurance                 | 0              | 484            |
| 1100214 · Vision                           | 127            | 90             |
| <b>Total 1100210 · Insurance</b>           | <b>9,918</b>   | <b>9,130</b>   |
| 1100221 · FICA                             | 3,692          | 3,369          |
| 1100230 · PSERS Expenses                   | 9,571          | 8,322          |
| 1100640 · Instructional Supplies           | 0              | 740            |
| 1100761 · Teaching Equipment               | 378            | 0              |
| 1100841 · Membership Dues                  | 37             | 40             |
| 1200000 · Special Ed Expenses              |                |                |
| 1200111 · Payroll Exp Wages - Spec Ed      | 9,482          | 9,206          |
| 1200210 · Insurance - spec ed              |                |                |
| 1200211 · Health Insurance-Spec Ed         | 1,159          | 1,133          |
| 1200212 · Dental Insurance-spec ed         | 0              | 121            |
| 1200214 · Vision Insurance-spec ed         | 0              | 0              |
| 1200210 · Insurance - spec ed - Other      | 23             | 23             |
| <b>Total 1200210 · Insurance - spec ed</b> | <b>1,182</b>   | <b>1,276</b>   |
| 1200230 · PSERS Expense-Spec Ed            | 3,272          | 3,177          |
| <b>Total 1200000 · Special Ed Expenses</b> | <b>13,936</b>  | <b>13,659</b>  |
| 2380111 · Administrative Salaries          | 11,040         | 10,719         |
| 2380210 · Insurance - admin                |                |                |
| 2380211 · Health Insurance - admin         | 1,340          | 1,818          |
| 2380212 · Dental Insurance - Admin         | 0              | 208            |
| 2380214 · Vision Ins - Admin               | 40             | 39             |
| <b>Total 2380210 · Insurance - admin</b>   | <b>1,381</b>   | <b>2,065</b>   |
| 2380230 · Administrative PSERS             | 3,810          | 3,699          |
| 2390330 · Professional Fees                |                |                |
| 2390332 · Accounting                       | 837            | 424            |
| 2390330 · Professional Fees - Other        | 553            | 0              |
| <b>Total 2390330 · Professional Fees</b>   | <b>1,389</b>   | <b>424</b>     |
| 2390611 · Graduation                       | 0              | 0              |
| 2390612 · Supplies                         |                |                |
| 2390614 · Office                           |                |                |
| 2390610 · Office Supplies                  | 55             | 0              |
| <b>Total 2390614 · Office</b>              | <b>55</b>      | <b>0</b>       |
| 2390612 · Supplies - Other                 | 349            | 0              |
| <b>Total 2390612 · Supplies</b>            | <b>404</b>     | <b>0</b>       |
| 2390613 · Postage and Delivery             | 65             | 166            |
| 2620400 · Repairs                          |                |                |

**Evergreen Community Charter School**  
**Profit & Loss**  
**August 2022**

Accrual Basis

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|                                      | Aug 22         | Aug 21         |
|--------------------------------------|----------------|----------------|
| 2620432 · Computer Repairs           | 6,347          | 709            |
| <b>Total 2620400 · Repairs</b>       | <b>6,347</b>   | <b>709</b>     |
| 2620401 · Utilities                  | 463            | 0              |
| 2620441 · Rent                       | 15,000         | 30,000         |
| 3200507 · School Sponsored Athletics | 532            | 0              |
| 66900 · Reconciliation Discrepancies | 0              | 12,329         |
| <b>Total Expense</b>                 | <b>105,695</b> | <b>119,487</b> |
| <b>Net Ordinary Income</b>           | <b>57,354</b>  | <b>76,719</b>  |
| <b>Net Income</b>                    | <b>57,354</b>  | <b>76,719</b>  |

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