

**Evergreen Community Charter School**  
**Profit & Loss**  
 July through December 2023

	Jul - Dec 23	Jul - Dec 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
1 · Donation	0	600
6620 · Lunch Income	1,965	2,175
6741 · Field Trip Income	1,790	1,005
6742 · Movement In	2,114	604
6743 · Ski Program Income	10,868	6,939
6744 · Student Purchase In		
6750 · Yearbook Income	0	612
6744 · Student Purchase In - Other	2,202	2,750
<b>Total 6744 · Student Purchase In</b>	<b>2,202</b>	<b>3,362</b>
6745 · Theater In	0	510
6760 · Prom	-300	51
6890 · Tuition	840,658	747,653
6891 · Tuition - Special Ed	236,084	197,438
6920 · Contributions Income	0	7,500
7030 · Other Income	8,140	7,702
7330 · Reimburse Exp - SHARRS	1,530	1,545
8390.1 · Ready to Learn Grant	4,549	0
8390.2 · Grants	32,587	28,920
<b>Total Income</b>	<b>1,142,187</b>	<b>1,006,004</b>
<b>Expense</b>		
1100111 · Wages - Regular Ed	345,836	229,759
1100210 · Insurance		
1100211 · Health Insurance	67,039	48,958
1100212 · Dental Insurance	7,165	6,811
1100214 · Vision	1,008	806
1100210 · Insurance - Other	100	21,307
<b>Total 1100210 · Insurance</b>	<b>75,311</b>	<b>77,882</b>
1100221 · FICA	37,751	29,683
1100230 · PSERS Expenses	118,973	84,507
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	535	1,496
1100529 · Insurance - Work Comp	7,942	8,480
1100640 · Instructional Supplies	9,740	5,968
1100781 · Teaching Equipment	1,079	13,707
1100810 · Bank Service Charges	294	658
1100841 · Membership Dues	909	826
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	69,683	65,278
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	14,854	8,267
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	83	69
1200210 · Insurance - spec ed - Other	118	46
<b>Total 1200210 · Insurance - spec ed</b>	<b>15,055</b>	<b>8,382</b>
1200230 · PSERS Expense-Spec Ed	23,796	22,527
1200000 · Special Ed Expenses - Other	7,319	10,145
<b>Total 1200000 · Special Ed Expenses</b>	<b>115,853</b>	<b>106,332</b>
2380111 · Administrative Salaries		
2380112 · Nurse Wages	0	19,152
2380111 · Administrative Salaries - Other	77,960	73,971
<b>Total 2380111 · Administrative Salaries</b>	<b>77,960</b>	<b>93,123</b>

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	Jul - Dec 23	Jul - Dec 22
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	13,128	9,069
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	249	201
<b>Total 2380210 · Insurance - admin</b>	<b>13,377</b>	<b>9,270</b>
2380230 · Administrative PSERS	26,966	25,858
2390330 · Professional Fees		
2390329 · Consulting	1,255	0
2390331 · Legal Fees	565	379
2390332 · Accounting	20,065	16,761
2390330 · Professional Fees - Other	3,014	2,870
<b>Total 2390330 · Professional Fees</b>	<b>24,899</b>	<b>20,010</b>
2390611 · Graduation	632	2,006
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	342	55
<b>Total 2390614 · Office</b>	<b>342</b>	<b>55</b>
2390612 · Supplies - Other	1,192	3,929
<b>Total 2390612 · Supplies</b>	<b>1,535</b>	<b>3,984</b>
2390613 · Postage and Delivery	289	320
2620400 · Repairs		
2620432 · Computer Repairs	6,237	14,693
<b>Total 2620400 · Repairs</b>	<b>6,237</b>	<b>14,693</b>
2620401 · Utilities	2,722	2,694
2620441 · Rent	90,000	90,000
3100571 · Lunches	2,366	2,222
3200501 · Family Ski Trip Out	500	0
3200502 · Field Trip	2,141	1,310
3200503 · Movement	2,381	1,211
3200504 · Ski Program out	10,768	7,105
3200506 · Yearbook	1,500	0
3200507 · School Sponsored Athletics	1,152	532
3200610 · Student Purchase out	1,457	425
<b>Total Expense</b>	<b>981,105</b>	<b>834,061</b>
<b>Net Ordinary Income</b>	<b>161,083</b>	<b>171,943</b>
<b>Net Income</b>	<b>161,083</b>	<b>171,943</b>

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

	Dec 31, 23	Dec 31, 22
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
0100 · NBT New Operating Account	308,288	347,534
0111 · Scholarship CD	3,723	3,723
0140 · New Grant Account	27,596	22,685
<b>Total Checking/Savings</b>	339,606	373,943
Accounts Receivable		
0145 · Accounts Receivable	134,998	17,187
<b>Total Accounts Receivable</b>	134,998	17,187
<b>Other Current Assets</b>		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	14,872	13,226
<b>Total 0181 · Prepaid Expenses</b>	15,606	13,959
0191 · Security Deposit	9,000	9,000
2120 · Payroll Asset	-2,242	0
<b>Total Other Current Assets</b>	22,363	22,959
<b>Total Current Assets</b>	496,967	414,089
<b>TOTAL ASSETS</b>	<b>496,967</b>	<b>414,089</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Other Current Liabilities		
0461 · Accrued Payroll	13,761	13,761
0462 · Payroll Liabilities		
0462.1 · PSERS employee	57	6,965
0463 · 941	0	-827
0464 · EMS	180	12
0465 · Local	2,780	2,759
0467 · PSERS - Employer's	17,241	25,820
0468 · SUI	189	156
0462 · Payroll Liabilities - Other	-266	189
<b>Total 0462 · Payroll Liabilities</b>	20,183	35,074
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	11,719	11,719
<b>Total 0480 · Grant - Deferred Revenue</b>	11,719	11,719
<b>Total Other Current Liabilities</b>	45,663	60,554
<b>Total Current Liabilities</b>	45,663	60,554
<b>Total Liabilities</b>	45,663	60,554
<b>Equity</b>		
0791 · Invested in Capital Assets	-50,000	0
0799 · Net Assets	50,821	50,621
0800 · Retained Earnings	282,736	124,106
0820 · Restricted Fund Balance	6,866	6,866
Net Income	161,083	171,943
<b>Total Equity</b>	451,304	353,535
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>496,967</b>	<b>414,089</b>