

Evergreen Community Charter School
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>	<u>Sep 30, 22</u>
ASSETS		
Current Assets		
Checking/Savings		
0100 - NBT New Operating Account	447,867	366,647
0111 - Scholarship CD	3,723	3,723
0140 - New Grant Account	30,468	29,153
Total Checking/Savings	482,058	399,524
Accounts Receivable		
0145 - Accounts Receivable	70,261	59,416
Total Accounts Receivable	70,261	59,416
Other Current Assets		
0181 - Prepaid Expenses		
0192 - Unemployment Deposit	733	733
0181 - Prepaid Expenses - Other	14,872	13,226
Total 0181 - Prepaid Expenses	15,605	13,959
0191 - Security Deposit	9,000	9,000
2120 - Payroll Asset	-747	0
Total Other Current Assets	23,858	22,959
Total Current Assets	576,177	481,899
TOTAL ASSETS	576,177	481,899
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	13,781	13,781
0462 - Payroll Liabilities		
0462.1 - PSERS employee	8,392	7,178
0463 - 941	10,610	9,345
0464 - EMS	172	-12
0465 - Local	2,278	2,182
0466 - PA WH	1,345	1,283
0467 - PSERS - Employer's	37,361	29,179
0468 - SUI	158	123
0462 - Payroll Liabilities - Other	2,925	796
Total 0462 - Payroll Liabilities	63,239	50,072
0480 - Grant - Deferred Revenue		
0481 - Grant (energy)-Deferred Revenue	11,719	11,719
Total 0480 - Grant - Deferred Revenue	11,719	11,719
Total Other Current Liabilities	88,719	75,552
Total Current Liabilities	88,719	75,552
Total Liabilities	88,719	75,552
Equity		
0799 - Net Assets	50,621	50,621
0800 - Retained Earnings	282,735	124,106
0820 - Restricted Fund Balance	6,866	6,866
Net Income	147,237	224,754
Total Equity	487,458	406,347
TOTAL LIABILITIES & EQUITY	576,177	481,899

Evergreen Community Charter School
Profit & Loss
 July through September 2023

Accrual Basis

	Jul - Sep 23	Jul - Sep 22
Ordinary Income/Expense		
Income		
1 - Donation	0	600
6620 - Lunch Income	590	440
6741 - Field Trip Income	0	210
6744 - Student Purchase In		
6750 - Yearbook Income	0	612
Total 6744 - Student Purchase In	0	612
6890 - Tuition	433,988	375,052
6891 - Tuition - Special Ed	115,958	99,647
6920 - Contributions Income	0	7,500
7030 - Other Income	160	202
8390.2 - Grants	32,587	28,920
Total Income	583,283	513,183
Expense		
1100111 - Wages - Regular Ed	144,847	49,739
1100210 - Insurance		
1100211 - Health Insurance	29,091	20,426
1100212 - Dental Insurance	3,750	3,262
1100214 - Vision	545	249
1100210 - Insurance - Other	100	100
Total 1100210 - Insurance	33,486	24,037
1100221 - FICA	17,038	9,731
1100230 - PSERS Expenses	49,937	19,821
1100442 - Copy Machine	0	730
1100540 - Advertising	4,000	0
1100640 - Instructional Supplies	6,833	1,353
1100761 - Teaching Equipment	453	10,932
1100810 - Bank Service Charges	147	486
1100841 - Membership Dues	255	338
1200000 - Special Ed Expenses		
1200111 - Payroll Exp Wages - Spec Ed	36,431	33,858
1200210 - Insurance - spec ed		
1200211 - Health Insurance-Spec Ed	4,253	3,209
1200212 - Dental Insurance-spec ed	0	0
1200214 - Vision insurance-spec ed	47	23
1200210 - Insurance - spec ed - Other	47	23
Total 1200210 - Insurance - spec ed	4,347	3,255
1200230 - PSERS Expense-Spec Ed	12,490	11,685
1200000 - Special Ed Expenses - Other	7,319	10,145
Total 1200000 - Special Ed Expenses	60,588	58,943
2380111 - Administrative Salaries		
2380112 - Nurse Wages	0	4,549
2380111 - Administrative Salaries - Other	41,443	39,194
Total 2380111 - Administrative Salaries	41,443	43,742
2380210 - Insurance - admin		
2380211 - Health Insurance - admin	6,019	3,421
2380212 - Dental Insurance - Admin	0	0
2380214 - Vision Ins - Admin	124	80
Total 2380210 - Insurance - admin	6,142	3,500
2380230 - Administrative PSERS	14,209	13,526

Evergreen Community Charter School

Profit & Loss

July through September 2023

Accrual Basis

	Jul - Sep 23	Jul - Sep 22
2390330 · Professional Fees		
2390329 · Consulting	385	0
2390331 · Legal Fees	104	88
2390332 · Accounting	1,560	1,544
2390330 · Professional Fees - Other	205	1,459
Total 2390330 · Professional Fees	2,254	3,089
2390611 · Graduation	262	1,635
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	167	55
Total 2390614 · Office	167	55
2390612 · Supplies - Other	0	3,088
Total 2390612 · Supplies	167	3,143
2390613 · Postage and Delivery	75	65
2620400 · Repairs		
2620432 · Computer Repairs	5,422	11,540
Total 2620400 · Repairs	5,422	11,540
2620401 · Utilities	1,380	1,317
2620441 · Rent	45,000	30,000
3100571 · Lunches	49	81
3200502 · Field Trip	0	160
3200503 · Movement	480	0
3200506 · Yearbook	1,500	0
3200507 · School Sponsored Athletics	0	532
3200510 · Student Purchase out	100	0
Total Expense	436,046	288,429
Net Ordinary Income	147,237	224,754
Net Income	147,237	224,754