

**Evergreen Community Charter School**

**Balance Sheet**

As of August 31, 2023

Accrual Basis

	<u>Aug 31, 23</u>	<u>Aug 31, 22</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
0100 · NBT New Operating Account	421,366	354,397
0111 · Scholarship CD	3,723	3,723
0140 · New Grant Account	34,242	1,838
0150 · Restricted Cash		
0106 · Grant Money Market	<u>0</u>	<u>10,047</u>
Total 0150 · Restricted Cash	<u>0</u>	<u>10,047</u>
Total Checking/Savings	<u>459,331</u>	<u>369,806</u>
Accounts Receivable		
0145 · Accounts Receivable	<u>53,716</u>	<u>41,833</u>
Total Accounts Receivable	<u>53,716</u>	<u>41,833</u>
Other Current Assets		
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	<u>14,872</u>	<u>13,226</u>
Total 0181 · Prepaid Expenses	<u>15,606</u>	<u>13,959</u>
0191 · Security Deposit	<u>9,000</u>	<u>9,000</u>
Total Other Current Assets	<u>24,606</u>	<u>22,959</u>
Total Current Assets	<u>537,652</u>	<u>434,597</u>
<b>TOTAL ASSETS</b>	<u><b>537,652</b></u>	<u><b>434,597</b></u>
<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	3,846	2,936
0463 · 941	533	-827
0464 · EMS	82	-88
0465 · Local	1,076	1,066
0466 · PA WH	72	0
0467 · PSERS - Employer's	19,167	10,876
0468 · SUJ	74	68
0462 · Payroll Liabilities - Other	<u>-675</u>	<u>-2,080</u>
Total 0462 · Payroll Liabilities	<u>24,176</u>	<u>11,941</u>
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	<u>11,719</u>	<u>11,719</u>
Total 0480 · Grant - Deferred Revenue	<u>11,719</u>	<u>11,719</u>
Total Other Current Liabilities	<u>49,855</u>	<u>37,421</u>
Total Current Liabilities	<u>49,855</u>	<u>37,421</u>
Total Liabilities	<u>49,855</u>	<u>37,421</u>
<b>Equity</b>		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	282,735	124,106
0820 · Restricted Fund Balance	6,866	6,866
Net Income	<u>147,776</u>	<u>215,583</u>
Total Equity	<u>487,997</u>	<u>397,176</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>537,652</b></u>	<u><b>434,597</b></u>

**Evergreen Community Charter School**  
**Profit & Loss**  
**August 2023**

Accrual Basis

	Aug 23	Aug 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
6744 · Student Purchase In		
6750 · Yearbook Income	0	612
<b>Total 6744 · Student Purchase In</b>	0	612
6890 · Tuition	126,109	121,611
6891 · Tuition - Special Ed	34,094	32,879
6920 · Contributions Income	0	7,500
7030 · Other Income	160	0
8390.2 · Grants	32,587	0
<b>Total Income</b>	192,950	162,603
<b>Expense</b>		
1100111 · Wages - Regular Ed	32,230	27,733
1100210 · Insurance		
1100211 · Health Insurance	11,368	9,791
1100212 · Dental Insurance	1,250	0
1100214 · Vision	184	127
<b>Total 1100210 · Insurance</b>	12,802	9,918
1100221 · FICA	4,129	3,692
1100230 · PSERS Expenses	11,122	9,571
1100640 · Instructional Supplies	1,155	0
1100761 · Teaching Equipment	0	378
1100810 · Bank Service Charges	40	5
1100841 · Membership Dues	37	37
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	10,154	9,482
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,193	1,159
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	24	0
1200210 · Insurance - spec ed - Other	0	23
<b>Total 1200210 · Insurance - spec ed</b>	1,217	1,182
1200230 · PSERS Expense-Spec Ed	3,504	3,272
<b>Total 1200000 · Special Ed Expenses</b>	14,875	13,936
2380111 · Administrative Salaries	11,593	11,040
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,360	1,340
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	42	40
<b>Total 2380210 · Insurance - admin</b>	1,402	1,381
2380230 · Administrative PSERS	4,001	3,810
2390330 · Professional Fees		
2390331 · Legal Fees	104	0
2390332 · Accounting	813	837
2390330 · Professional Fees - Other	205	553
<b>Total 2390330 · Professional Fees</b>	1,122	1,389
2390611 · Graduation	262	0
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	27	55
<b>Total 2390614 · Office</b>	27	55
2390612 · Supplies - Other	0	349
<b>Total 2390612 · Supplies</b>	27	404

**Evergreen Community Charter School**

**Profit & Loss**

August 2023

Accrual Basis

	<u>Aug 23</u>	<u>Aug 22</u>
2390613 · Postage and Delivery	0	65
2620400 · Repairs		
2620432 · Computer Repairs	1,233	6,347
<b>Total 2620400 · Repairs</b>	<b>1,233</b>	<b>6,347</b>
2620401 · Utilities	453	463
2620441 · Rent	15,000	15,000
3200502 · Field Trip	0	0
3200506 · Yearbook	1,500	0
3200507 · School Sponsored Athletics	0	532
<b>Total Expense</b>	<b>112,982</b>	<b>105,700</b>
<b>Net Ordinary Income</b>	<b>79,968</b>	<b>56,902</b>
<b>Net Income</b>	<b>79,968</b>	<b>56,902</b>